Annual Report of the Utah State Tax Commission

July 1, 1986 to June 30, 1987

ANNUAL REPORT
OF THE
UTAH STATE TAX COMMISSION

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For the Fiscal Year
July 1, 1986 to June 30, 1987

TABLE OF CONTENTS

	Page
OVERVIEW OF FISCAL YEAR 1987	1
OVERVIEW OF COLLECTION AND DISTRIBUTION OF REVENUE	5
REPORT OF THE ECONOMIC AND STATISTICAL UNIT	13
TAX BY TAX DESCRIPTION	
Property Tax	17
State Sales and Use Taxes	33
Individual Income Tax	43
Local Option Sales and Use Taxes	49
Motor Fuel Tax	61
Corporation Franchise and Income Taxes	65
Insurance Premium Tax	69
Local Transit Authority Tax	71
Mine Occupation Tax	73
Special Fuel Tax	75
Motor Vehicle Registration Fee	77
Cigarette and Tobacco Taxes	83
School Lunch Tax	85
Beer Tax	87
Aviation Motor Fuel Tax	89
Transient Room Tax	91
Proportional Registration Fees	95
Inheritance Tax	97
Highway Use Tax	99
Resort Communities Sales Tax	101
Oil and Gas Conservation Tax	103
Ninety-Six Hour Temporary Permits	105

Page

APPENDIX - HISTORICAL RATE AND BASE CHANGES

State Sales and Use Taxes. 107
Individual Income Tax. 111
Local Option Sales and Use Taxes 113
Motor Fuel Tax 114
Corporation Franchise and Income Tax 116
Insurance Premium Tax 118
Local Transit Authority Tax. 119
Mine Occupation Tax. 120
Special Fuel Tax 120
Motor Vehicle Registration Fee 121
Cigarette and Tobacco Taxes. 122
School Lunch Tax 122
Beer Tax 123
Aviation Motor Fuel Tax. 123
Transient Room Tax 124
Proportional Registration Fees 124
Inheritance Tax. 125
Highway Use Tax. 126
Resort Communities Sales Tax 127
Oil and Gas Conservation Tax 127
Ninety-Six Hour Temporary Permits. 127

Page

LIST OF TABLES

Table 1	Ten Year Summary of Net Tax Collections.	8
Table 2	Tax Collections and Fund Distribution.	9
Table 3	Population by County	11
Table 4	Summary of Taxable Values for Property Assessed by the Tax Commission for 1987	18
Table 5	Taxable Value of Locally Assessed Property for 1987	19
Table 6	Summary of Taxable Value for Locally and Centrally Assessed Property for 1987	20
Table 7	Real, Personal and Centrally Assessed Property Taxes Charged in 1987.	21
Table 8	Summary of Taxes Charged for Property Assessed by the Tax Commission for 1987.	22
Table 9	Distribution of Property Taxes Charged for 1987.	23
Table 10	1987 Utah Effective Tax Rates.	24
Table 11	Range and Weighted Average Tax Rates - 1987. . .	25
Table 12	Preliminary County-wide Statistics for Utah's 1987 Assessment-Sales Ratio Study.	26
Table 13	1986 Tax Relief.	27
Table 14	History of Tax Increment Funds Taken by Redevelopment Agencies	28
Table 15	Gross Taxable Retail Sales, Services and Business Purchases FY 1984-85 Through FY 1986-87, by Major Industry	37
Table 16	Gross Taxable Retail Sales, Services and Business Purchases FY 1984-85 Through FY 1986-87, by Detailed Industry.	38
Table 17	Quarterly Gross Taxable Retail Sales, Services and Business Purchases, FY 1987, by Major Industry	42
Table 18	Summary of 1986 Individual Income Tax Returns. .	46
Table 19	Comparative County Profile for 1985.	47
Table 20	Summary of 1987 State Income Tax Reform.	48
Table 21	Summary of Distribution of Uniform Local Sales and Use Tax for FY 1984-85 and FY 1985-86. . . .	51
Table 22	Gross Collections - Oil and Gas versus Metalliferous Ores	74
Table 23	Summary of Distribution of Transient Room Tax, FY 1985-86 and FY 1986-87.	92
Table 24	Comparison of Gross Taxable Room Rents with Gross Taxable Sales.	93

Page

Table 25 Annual Gross Taxable Room Rents by County, 1979 - 1986. 94
Table 26 Summary of Distribution of Resort Communities Tax, FY 1985 - 1986. 101

LIST OF FIGURES

Figure 1 Net Collections by Fund. 5
Figure 2 Net Collections by Tax Commission. 6

ORGANIZATIONAL OVERVIEW

OVERVIEW OF FISCAL YEAR 1987

The Utah State Tax Commission is a constitutional body composed of four commissioners appointed by the governor with the consent of the Utah State Senate. The governor designates one of the four commissioners as chairman. Commission terms are set by statute for four years with one term expiring each year. The commissioners appoint an executive director in consultation with the governor and with the consent of the Utah State Senate.

The Tax Commission's primary responsibility is the administration and supervision of Utah's tax laws. Through the executive director, the commission administers a department of over 700 staff organized in seven divisions. The commissioners set policy and promulgate rules to guide the staff in interpreting and carrying out the state's tax laws.

The commission also functions as the State Board of Equalization to equalize real and personal property valuations. The board may issue orders to correct valuations on properties that have been improperly assessed. They also hear appeals from decisions of county boards of equalization. In addition, the commissioners perform quasi-judicial functions in hearing formal and informal appeals concerning centrally assessed properties, requests for waiver of penalty and interest, and sales tax license revocations.

The Appeals Section completed a procedures manual for county boards of equalization. The Appeals Section has seen a ten percent increase in cases received, but was able to reduce staff by one individual through automation.

During the previous two fiscal years, the Tax Commission made a commitment to improve the processing of revenue collection, better serve the taxpayer, and contain operating costs. A number of changes during the past fiscal year contributed to success in meeting these goals.

Administration

The consolidation and improvement of administrative functions continued during FY 1987. Personnel functions and budgeting were centralized. An employee training and continuing education program was initiated to improve the management skills and technical expertise of employees. A number of special research projects were completed in areas such as space utilization, tax amnesty, and a sales tax distribution fee.

The executive director initiated reorganizations in the following divisions to maximize cost containment measures: Operations, Motor Vehicle, Property Tax, and Motor Vehicle Business Administration.

Auditing

The Auditing Division surpassed the goals set for FY 1987. Total assessments increased from $38.3 million to $59.8 million: this is $12.8 million more than the goal and represents a 56 percent increase. Total employees increased only 20 percent. Other achievements include the following:

- The return on each dollar spent increased from $8.77 to $12.70, exceeding the national average of $7.00.
- The Oil and Gas Section increased audit assessments from $2.7 million to $9.8 million, a 263 percent increase.
- The Field Section increased audit assessments from $15.8 million to $26.6 million, a 68 percent increase.
- Corporation franchise tax assessments were $16.7 million, more than one-fourth of this year's tax amount, indicating poor compliance.
- Sales tax coverage approached two percent, the coverage recommended by the Office of the Legislative Auditor. Audits increased from 389 to 853, a 119 percent increase.

Other accomplishments include the hiring and training of 18 new auditors. The minerals program completed its first audit cycle of all taxpayers. The two auditors in the program made assessments of nearly $3.3 million. The division aggressively pursued "gray" areas of the law through audits or through administrative resolutions. The division has also created a Problem Resolution Group to better assist taxpayers with questions and problems.

Data Processing

The Tax Commission is heavily dependent on automated systems. New systems being implemented include sales tax distribution, document control systems, revenue ledgers, a motor vehicle cashiering system, sales ratio support, appeals system, audit activity reporting system, and a personnel system interface.

The aggressive cost containment policy has dramatically reduced the rate of growth in the data processing budget without reducing services or sacrificing key initiatives.

Operations

The Operations Division has continued to enhance its efficiency through automation. Four Rapid Extraction Desks for incoming mail allows each operator to double the amount of mail processed per person. New microfilm cameras allow filming with an expended image mark which reduces retrieval time, improves accuracy, and gives a sharper image. Four new plain paper microfilm reader/printers reduce the cost of making copies, improve the quality of copies, and minimize the retrieval time. Savings may exceed $100,000 in FY 1988 with the addition of three more reader/printers. New automated files for tax returns were installed. The new files add to the safety for the operator and provide easier and quicker access to returns. All of this new equipment also allowed for the reallocation of personnel to other critical areas in the division.

The collection of dollars from delinquent accounts increased 50 percent to $26.5 million. The collection of current taxes owed by delinquent taxpayers increased 41 percent to $27.7 million. Other achievements include the following:

- The $670 assessed per audit hour was a 25 percent increase.
- Audit assessments increased 47 percent to $2.4 million.
- The 1,150 audits of special events represented a 40 percent increase.
- The legal section filed nearly $12 million in claims, a 65 percent increase.
- $4.5 million was collected on bankruptcy accounts.
- Personal assessments doubled to $2 million.

Property Tax

The Property Tax Division implemented the automation of centrally assessed property and the assessment/sales ratio study. The centrally assessed system allows the division to meet statutory reporting requirements and improve assessment accuracy. The system also provides savings in personnel and current expense.

Changes in statistical methodolgy and development of assessment level performance standards resulted in fewer appeals. In 1986 five counties appealed, compared to over 15 appeals in 1984.

A market study was performed in personal property which served as the basis for updating the personal property valuation schedules. These schedules serve as recommended guidelines for county assessors. The schedules had not been reviewed or updated for many years prior to the study. The Property Tax Division is continuing to address concerns of the construction industry regarding the schedules used to value construction machinery and equipment.

Motor Vehicle

The Motor Vehicle Division also relies on equipment and automated data processing to achieve better customer service while containing costs. The new cashiering system was installed, tested, and fully implemented in the Salt Lake City and Farmington offices. Installation of the new system is continuing in the other offices. The system will provide uniform service throughout the state with better accounting of transactions.

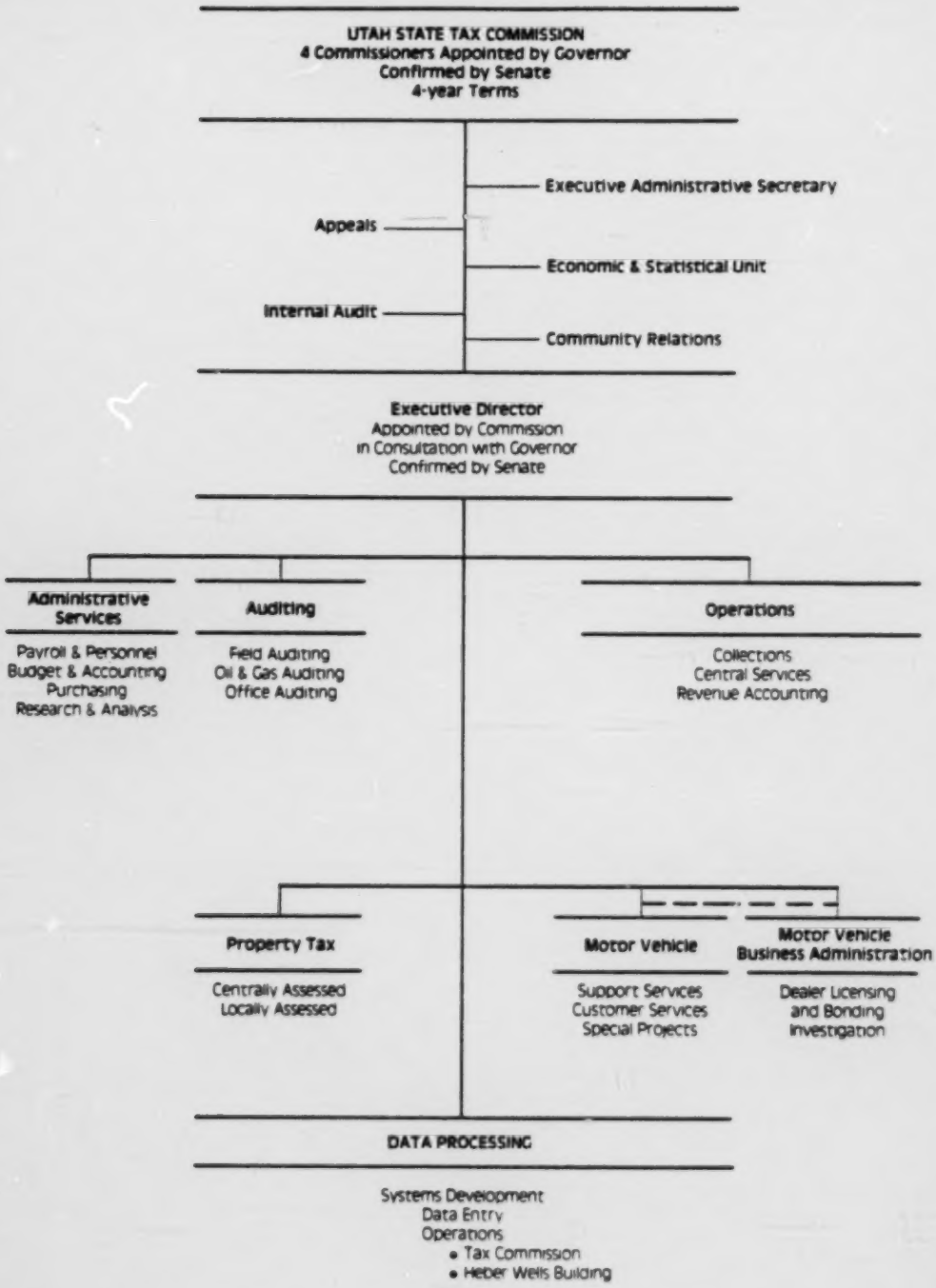
Several "firsts" were accomplished during FY 1987. The division completed audits of 28,000 randomly-selected individuals under direction of legislation aimed at identifying uninsured motorists. The division received an excellent audit report in its first federal audit of the Highway Use Taxes collection procedures. The division developed and implemented a system of airplane registration for the 2,200 resident airplanes. Legislation requiring titling of off-highway vehicles was also implemented.

The division conducted a comprehensive study of its branch office locations, and through the cost-accounting system, analyzed the associated costs of doing business in each location. The study indicated that certain state-mandated services can be more efficiently delivered by local government. The division adopted a regionalization plan to contract with county assessors to provide basic motor vehicle services; to increase fees associated with transactions performed by the counties; and, in regional offices, to provide special services to customers and support to county offices.

Motor Vehicle Business Administration

Complaints filed by car buyers against dealers for "failure to deliver title" account for 41 percent of the Motor Vehicle Business Administration (MVBA) caseload. The division has automated the office and reallocated human resources to improve services to the motoring public and automotive businesses. Achievements during the fiscal year include the following:

- The 1,056 cases investigated represent a 41 percent increase over the previous fiscal year.
- Criminal counts filed increased 132 percent from 105 in FY 1986 to 244 in FY 1987.
- The division initiated a new program of filing civil actions to help victims of motor vehicle fraud recover some of their losses. One investigator's case will probably recover titles valued at over $200,000. Another case consists of 135 counts with an estimated potential loss for victims of $275,000. Cases are coordinated with the Office of Attorney General and the Division of Consumer Protection.


UTAH STATE TAX COMMISSION
4 Commissioners Appointed by Governor
Confirmed by Senate
4-year Terms
Executive Administrative Secretary
Appeals
Economic & Statistical Unit
Internal Audit
Community Relations
Executive Director
Appointed by Commission
in Consultation with Governor
Confirmed by Senate
Administrative Services
Payroll & Personnel
Budget & Accounting
Purchasing
Research & Analysis
Auditing
Field Auditing
Oil & Gas Auditing
Office Auditing
Operations
Collections
Central Services
Revenue Accounting
Property Tax
Centrally Assessed
Locally Assessed
Motor Vehicle
Support Services
Customer Services
Special Projects
Motor Vehicle Business Administration
Dealer Licensing
and Bonding
Investigation
DATA PROCESSING
Systems Development
Data Entry
Operations
• Tax Commission
• Heber Wells Building

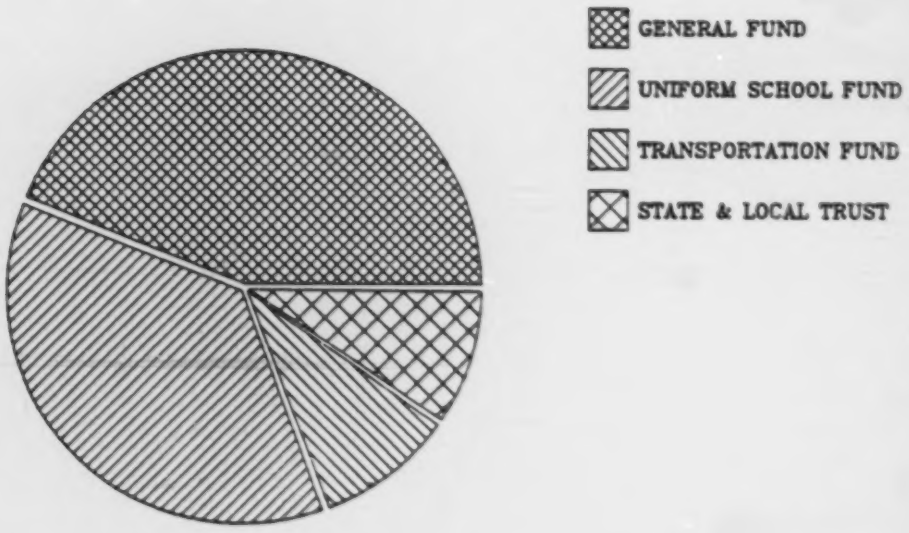
OVERVIEW OF COLLECTION AND DISTRIBUTION OF REVENUE

OVERVIEW OF COLLECTION AND DISTRIBUTION OF REVENUE

Summaries of historical data are useful in estimating future revenues and analyzing impacts of past legislation, as well as being indicative of how the economy fared. Figure 1 in this section shows the distribution of state revenues among the major funds. Table 1 compares major sources of revenue collected by the Tax Commission for the past ten years. Figure 2 charts the percentage of revenues collected by major funds from each tax source. Individual income, sales and use, and motor fuel taxes dominate the four major funds. Table 2 separates gross from net collections, identifying refunds and adjustments. Refunds are a major factor in estimating the individual and corporate income (franchise) taxes. Finally, Table 3 lists Utah population by county in order to assist researchers in computing per capita tax collection data.

Figure 1

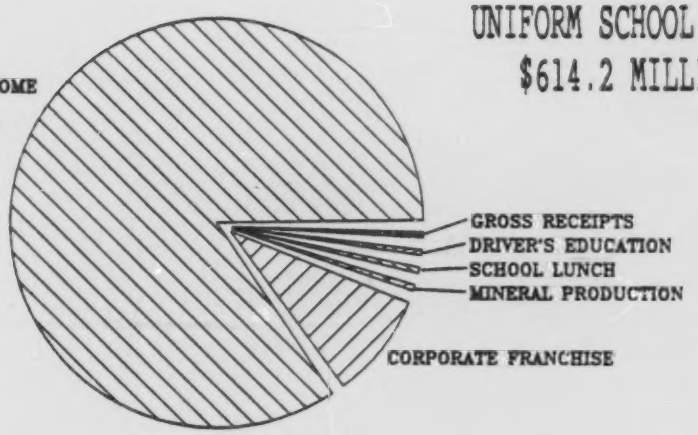
NET COLLECTIONS BY FUND
Fiscal Year 1986 - 87



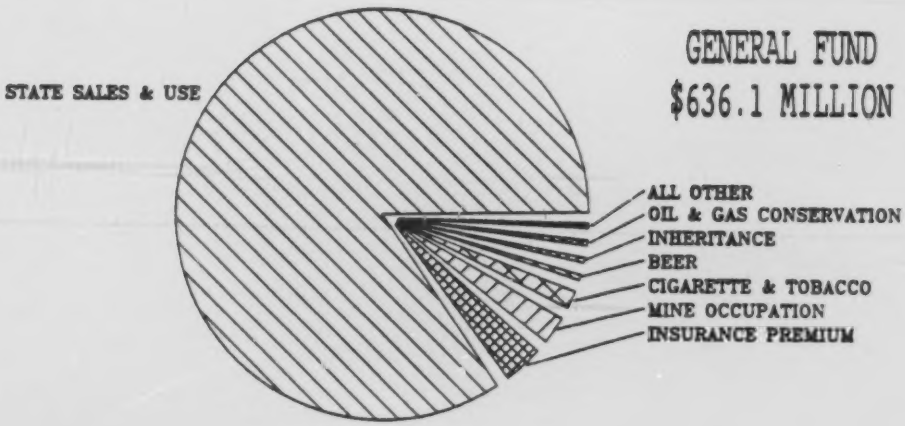
GENERAL FUND	44.0%	TRANSPORTATION FUND	9.6%
UNIFORM SCHOOL FUND	36.7%	STATE & LOCAL TRUST	9.8%

Figure 2

NET COLLECTIONS BY TAX COMMISSION BY MAJOR FUND & SOURCE FY 1986 - 87



INDIVIDUAL INCOME	86.6%	SCHOOL LUNCH	1.5%
CORPORATE FRANCHISE	9.9%	DRIVERS EDUCATION	0.4%
MINERAL PRODUCTION	1.5%	GROSS RECEIPTS	0.1%

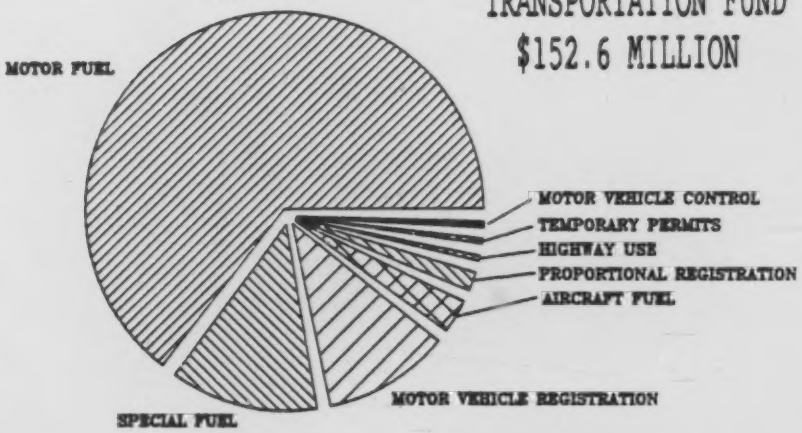


STATE SALES & USE	87.9%	BEER	1.3%
INSURANCE PREMIUM	4.4%	INHERITANCE	0.4%
MINE OCCUPATION	3.4%	OIL & GAS CONSERVATION	0.2%
CIGARETTE & TOBACCO	2.5%	ALL OTHER	0.0%

Figure 2 (continued)

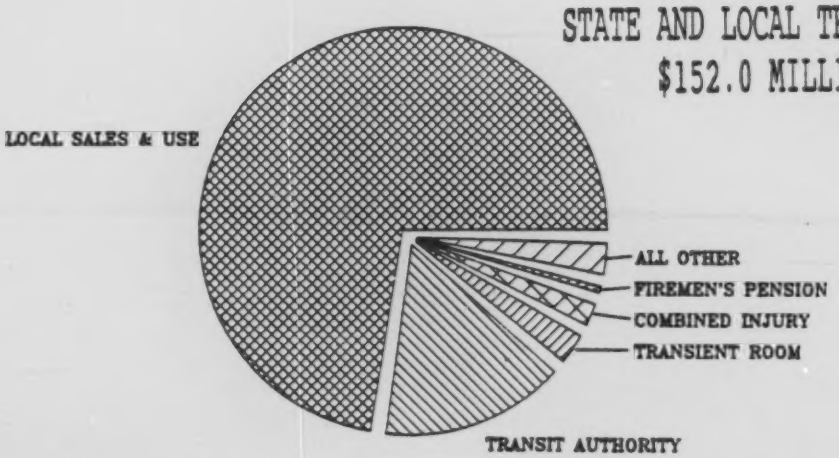
NET COLLECTIONS BY TAX COMMISSION BY MAJOR FUND & SOURCE FY 1986 - 87

TRANSPORTATION FUND
$152.6 MILLION



MOTOR FUEL	65.5%	PROPORTIONAL REGISTRATION	2.6%
SPECIAL FUEL	13.5%	HIGHWAY USE	1.4%
MOTOR VEHICLE REGISTRATION	11.7%	TEMPORARY PERMITS	0.7%
AIRCRAFT FUEL	3.9%	MOTOR VEHICLE CONTROL	0.7%

STATE AND LOCAL TRUST FUND
$152.0 MILLION



LOCAL SALES & USE	72.7%	COMBINED INJURY	2.6%
TRANSIT AUTHORITY	16.1%	FIREMEN'S PENSION	1.5%
TRANSIENT ROOM	3.5%	ALL OTHER	3.5%

Table 1

TEN YEAR SUMMARY OF NET TAX COLLECTIONS
FISCAL YEARS 1978 THROUGH 1987

	1978	1979	1980	1981	1982
Individual Income Tax	$ 183,893,615	$ 225,955,596	$ 265,327,485	$294,947,280	$ 331,139,396
Corporation Franchise Tax	29,448,490	32,874,065	40,377,089	40,667,112	40,894,065
Cigarette and Tobacco Tax	8,003,201	8,242,742	10,271,242	11,293,370	11,164,965
Inheritance Tax	4,054,945	1,423,243	1,694,934	2,045,622	4,514,081
Insurance Tax	11,917,410	13,452,007	14,718,258	15,777,757	21,493,820
Mine Occupation Tax	8,446,277	8,423,221	9,821,081	14,757,130	20,694,158
Sales and Use Tax (State)	257,988,280	288,602,629	320,453,903	347,382,326	385,260,241
Motor Fuel Tax	48,808,152	61,371,556	60,451,305	56,567,749	67,733,812
Motor Vehicle Reg. Fund	9,831,087	10,335,951	10,356,159	10,329,209	10,795,624
Special Fuel Tax	7,391,145	9,851,605	10,469,670	10,107,098	12,672,251
Uniform Local Sales and Use Tax	49,177,918	55,949,450	62,736,929	67,002,776	75,053,672
Local Transit Authority Tax	11,170,144	12,807,371	14,324,414	15,088,745	16,306,933
All Other State and Local Taxes Collected (Net)	20,712,892	28,618,013	26,945,019	31,011,741	33,003,245
TOTALS	$655,843,556	$757,907,449	847,947,488	$916,977,915	$1,030,726,263

	1983	1984	1985	1986	1987
Individual Income Tax	$ 347,976,960	$ 390,912,919	$ 435,509,993	$ 454,289,507	$ 533,287,567
Corporation Franchise Tax	33,762,545	53,226,125	65,918,325	84,048,028	68,898,429
Cigarette and Tobacco Tax	13,291,644	12,863,795	13,183,929	13,134,473	15,957,173
Inheritance Tax	1,976,717	3,120,730	4,786,014	4,725,406	2,317,607
Insurance Tax	18,012,496	19,989,973	22,262,350	26,077,060	27,762,413
Mine Occupation Tax	19,433,070	36,242,720	46,880,361	43,796,980	21,547,641
Sales and Use Tax (State)	388,770,883	526,158,395	555,414,779	558,580,909	559,207,632
Motor Fuel Tax	68,697,076	68,978,640	89,337,163	92,164,304	99,985,165
Motor Vehicle Reg. Fund	16,512,357	17,229,087	17,537,808	18,103,762	17,925,818
Special Fuel Tax	12,637,102	14,448,900	17,790,558	19,368,750	20,626,224
Uniform Local Sales and Use Tax	75,552,049	104,750,161	107,977,933	109,329,460	110,607,439
Local Transit Authority Tax	16,873,281	21,366,312	21,701,966	24,033,505	24,403,571
All Other State and Local Taxes Collected (Net)	39,018,596	45,647,828	51,041,491	49,362,088	52,435,601
TOTALS	$1,052,514,776	$1,314,935,585	1,449,342,670	1,497,014,232*	1,554,962,281

*revised

TAX COLLECTIONS AND FUND DISTRIBUTION
FISCAL YEARS 1985-86 AND 1986-87

Table 2

SOURCE AND DISTRIBUTION	1986 GROSS COLLECTIONS	1986 REFUNDS & ADJUSTMENTS	1986 NET COLLECTIONS	1987 GROSS COLLECTIONS	1987 REFUNDS & ADJUSTMENTS	1987 NET COLLECTIONS	PER CENT CHANGE
UNIFORM SCHOOL FUND							
Income Tax - Final Payments	84,145,208	0	84,145,208	114,159,242	0	114,159,242	35.7
Income Tax - Withholding	454,583,884	(89,764,525)	364,819,359	500,443,060	(82,826,315)	417,616,745	14.5
Corporation Franchise Tax	84,170,515	(17,720,235)	66,450,281	78,763,240	(17,871,998)	60,891,242	-8.4
Mineral Prod. Withholding Tax	22,923,678	(992)	22,922,687	9,653,049	(134,281)	9,518,768	-58.5
Gross Receipts Tax	0	0	0	510,426	0	510,426	
School Lunch Fund	8,781,328	0	8,781,328	9,236,521	0	9,236,521	5.2
Drivers Education Tax	2,301,711	(496)	2,301,215	2,293,167	(574)	2,292,593	-0.4
Subtotal	656,906,324	(107,486,247)	549,420,077	715,058,704	(100,833,168)	614,225,536	11.8
GENERAL FUND							
Sales & Use Tax - State	563,526,110	(4,945,201)	558,580,909	563,168,965	(3,961,333)	559,207,632	0.1
Beer Tax	7,920,346	(2,017)	7,918,330	8,043,608	(794)	8,042,814	1.6
Cigarette Tax	12,500,554	(251,537)	12,249,017	15,016,525	(194,580)	14,821,944	21.0
Tobacco Products Tax	885,456	0	885,456	1,137,847	(2,619)	1,135,228	28.2
Inheritance Tax	4,789,236	(63,830)	4,725,406	2,365,327	(47,721)	2,317,607	-51.0
Insurance Premium Tax	26,239,256	(416,364)	25,822,892	28,776,134	(730,873)	28,045,261	8.6
Self Insurers Insurance Tax	254,168	0	254,168	(282,848)	0	(282,848)	-211.3
Mine Occupation Tax - Oil & Gas	42,880,592	(107,135)	42,773,457	20,825,190	(32,139)	20,793,051	-51.4
Mine Occupation Tax - Metals	1,023,523	0	1,023,523	805,046	(50,455)	754,591	-26.3
Motor Vehicle Business Adm. Fees	699,337	0	699,337	699,473	(219)	699,254	0.0
Snowmobile Registrations	62,980	0	62,980	60,945	(5)	60,940	-3.2
Boat Registrations	276,307	(122)	276,185	380,300	(363)	379,937	37.6
Parks Admission & Use Fees	0	0	0	0	0	0	
ATV Registration Fees	149,672	(95)	149,577	152,001	(10)	151,991	1.6
Senior Citizen & Energy Credits	0	(1,484,912)	(1,484,912)	0	(1,242,300)	(1,242,300)	
Prepd. Sales & Use Tax Construct	942,862	0	942,862	0	0	0	-100.0
Insurance Prem. Tax Clearing Acc	4,500	(4,500)	0	60,019	(60,019)	0	0.0
Oil & Gas Conservation Tax	2,297,692	15,803	2,313,495 *	1,233,479	(568)	1,232,911 **	-46.7
Subtotal	664,452,592	(7,259,910)	657,192,682	642,442,011	(6,323,998)	636,118,013	-3.2

TAX COLLECTIONS AND FUND DISTRIBUTION
FISCAL YEARS 1985-86 AND 1986-87

Table 2 cont'd

SOURCE AND DISTRIBUTION	1986 GROSS COLLECTIONS	1986 REFUNDS & ADJUSTMENTS	1986 NET COLLECTIONS	1987 GROSS COLLECTIONS	1987 REFUNDS & ADJUSTMENTS	1987 NET COLLECTIONS	PER CENT CHANGE
TRANSPORTATION FUND							
Motor Fuel Taxes	92,290,399	(126,096)	92,164,304	100,207,312	(222,147)	99,985,165	8.5
Motor Vehicle Registration	18,114,964	(11,202)	18,103,762	17,934,748	(8,930)	17,925,818	-1.0
Special Fuel Taxes	19,457,818	(89,068)	19,368,750	20,680,417	(54,194)	20,626,224	6.5
Temporary Permit Fees	1,271,018	(810)	1,270,208	1,008,580	(140)	1,008,440	-20.6
Motor Vehicle Control Fees	1,014,727	(263)	1,014,464	1,004,141	(177)	1,003,964	-1.0
Proportional Registration Fees	4,339,081	(7,281)	4,331,801	4,010,511	(6,502)	4,004,009	-7.6
Highway Use Tax	2,172,214	(1,192)	2,171,022	2,065,650	0	2,065,650	-4.9
Aircraft Fuel Tax	5,126,479	(3,254)	5,123,226	5,963,535	(6,431)	5,957,103	16.3
Subtotal	143,786,701	(239,166)	143,547,536	152,874,894	(298,521)	152,576,373	6.3
TRUST & AGENCY FUNDS							
Local Option Sales & Use Tax	108,363,915	(965,545)	109,329,460	109,724,937	(882,502)	110,607,439	1.2
Local Transit Tax	23,875,945	(157,560)	24,033,505	24,219,220	(184,351)	24,403,571	1.5
Transient Room Tax	5,560,998	(4,060)	5,565,058	5,251,269	(1,646)	5,252,915	-5.6
Resort Community Tax	1,178,549	(1,537)	1,180,086	1,378,752	(7)	1,378,759	16.8
Motor Fuel Cash Bonds	0	(2,000)	(2,000)	0	(2,000)	(2,000)	0.0
Car & Bus Taxes	1,173,055	(1,050)	1,172,005	1,128,850	(426)	1,128,424	-3.7
Fireman's Pension Fund	1,704,221	0	1,704,221	2,210,796	0	2,210,796	29.7
Sales Tax Cash Bonds	8,000	0	8,000	720	(1,140)	(420)	-105.3
Special Fuel Cash Bonds	0	0	0	0	0	0	0.0
Tax Commission Suspense	5,517,970	(5,878,180)	(360,210)	6,681,351	(6,353,840)	327,511	
2nd Injury & Uninsured Employers	1,939,935	0	1,939,935	4,303,258	(2,141)	4,301,118	121.7
Boat Fuel Taxes	1,012,197	0	1,012,197	982,511	0	982,511	-2.9
Ad Valorem Cash Bonds	0	0	0	0	0	0	0.0
Income Withholding Cash Bonds	0	0	0	15,000	0	15,000	
Ad Valorem Tax Withholding	41,430	(168,376)	(126,947)	33,227	(51,344)	(18,116)	
Subtotal	150,376,214	(7,178,309)	145,455,310	155,929,891	(7,479,398)	150,587,505	3.5
DEDICATED CREDITS							
Reflectorized Plate Fees	1,168,012	(109)	1,167,903	1,218,396	(132)	1,218,264	4.3
Driving Under Influence Imp Fee	231,100	(375)	230,725	236,875	(285)	236,590	2.5
GRAND TOTAL	1,616,920,943	(122,164,116)	1,497,014,232	1,667,760,771	(114,935,502)	1,554,962,281	3.9

PREPARED BY REVENUE ACCOUNTING, UTAH STATE TAX COMMISSION

Table 3

POPULATION BY COUNTY

	Census 1970	Census 1980	July 1, 1985 Est.r	July 1, 1986 Est.r	July 1, 1987 Est.p
Beaver	3,800	4,378	5,050	4,950	4,900
Box Elder	28,129	33,222	36,600	37,300	37,800
Cache	42,331	57,176	66,700	67,800	69,200
Carbon	15,647	22,179	23,400	23,000	22,400
Daggett	666	769	700	700	700
Davis	99,028	146,540	170,000	175,000	179,000
Duchesne	7,299	12,565	14,700	14,300	13,700
Emery	5,137	11,451	11,800	11,800	11,600
Garfield	3,157	3,673	4,050	4,050	4,050
Grand	6,688	8,241	7,050	6,850	6,700
Iron	12,177	17,349	19,400	19,500	19,500
Juab	4,574	5,530	6,250	5,800	5,800
Kane	2,421	4,024	4,700	4,800	4,850
Millard	6,988	8,970	14,200	13,600	13,200
Morgan	3,983	4,917	5,450	5,500	5,650
Piute	1,164	1,329	1,550	1,550	1,550
Rich	1,615	2,100	2,100	2,050	1,950
Salt Lake	458,607	619,066	689,000	697,000	700,000
San Juan	9,606	12,253	12,500	12,700	12,900
Sanpete	10,976	14,620	16,900	16,500	16,600
Sevier	10,103	14,727	16,200	15,800	15,800
Summit	5,879	10,198	12,400	12,700	13,200
Tooele	21,545	26,033	28,300	28,100	28,100
Uintah	12,684	20,506	24,000	23,000	21,900
Utah	137,776	218,106	250,000	253,000	257,000
Wasatch	5,863	8,523	9,200	9,450	9,700
Washington	13,669	26,065	35,700	39,100	41,200
Wayne	1,483	1,911	2,100	2,100	2,050
Weber	126,278	144,616	155,500	157,000	157,000
TOTAL	1,059,273	1,461,037	1,645,000	1,665,000	1,678,000

r=revised
p=preliminary

Source: Utah Population Estimates Committee.

REPORT OF THE ECONOMIC AND STATISTICAL UNIT

REPORT OF THE ECONOMIC AND STATISTICAL UNIT

The Economic and Statistical Unit of the Tax Commission compiles and publishes statistical reports reflecting the status and history of tax revenues in Utah as well as projecting future tax revenues based on economic models and computer simulations. These reports are prepared and published under the general powers and duties granted to the Tax Commission by the Legislature to provide information that will assist efforts to equalize the burden of taxation in the state.[1]

Several major research reports were published in fiscal year 1986-87. The first of these reports, Broadening the Base: An Evaluation of a Sales Tax on Services, explores the issue of expanding the sales tax base to include services. The second study, Inflation and State Income Tax Reform, discusses important changes that were made in the Utah state individual income tax law during the 1987 session of the legislature. A third study entitled, Utah Statistics of Income, Return Year 1985, compiles data from IRS records of taxpayers with Utah addresses who filed 1985 federal tax returns (refer to individual income tax section). Our fourth publication, Utah Mineral Production Withholding Tax Return Year 1985, analyzes withholding from mineral production royalty recipients for return year 1985. This report compares return year 1985 with return year 1983 and breaks down withholding by type of mineral, type of recipient and location of recipient.

Copies of the aforementioned reports are available from the Economic and Statistical Unit, Utah State Tax Commission, Heber M. Wells Building, 160 East Third South, Salt Lake City, Utah 84134.

[1] §59-5-46(21), Utah Code Ann. 1953

DESCRIPTION OF TAXES

Property Tax
State Sales and Use Tax
Individual Income Tax
Local Option Sales and Use Tax
Motor Fuel Tax
Corporation Franchise and Income Tax
Insurance Premium Tax
Local Transit Authority Tax
Mine Occupation Tax
Special Fuel Tax
Motor Vehicle Registration Fees
Cigarette and Tobacco Tax
School Lunch Tax
Beer Tax
Aviation Motor Fuel Tax
Transient Room Tax
Proportional Registration Fees
Inheritance Tax
Highway Use Tax
Resort Communities Sales Tax
Oil and Gas Conservation Tax
Ninety-Six Hour Temporary Permits

Editor's Note:

The format of the Annual Report of the Utah State Tax Commission 1986 - 1987 is similar to that used in past years. The sequence in which the taxes are presented has been altered somewhat, reflecting the shift in revenues generated by specific taxes.

The 1987 Utah State Legislature approved legislation which clarified and recodified many state tax statutes. The code citations in the Annual Report reflect the new numbering as a result of recodification. A listing of previous and new citations are included in the publication listed below.

Another significant change is the absence of references to Tax Commission Administrative Rules in the Annual Report. During 1987, the Administrative Rules of the Commission were drastically edited and reorganized. Because of the nature of these changes, it was not possible to isolate the specific changes made to a particular rule during the course of the year.

All Tax Commission Administrative Rules, as well as the Utah tax laws, are in a separate publication, Utah Tax Statutes and Administrative Rules of the Utah State Tax Commission, available for $15 from Code Co Law Publishers, P.O. Box 1471, Provo, Utah, 84603. The administrative rules updates made in the 1987 and the legislative changes of 1988 will be printed in July, 1988.

PROPERTY TAX

PROPERTY TAX

During 1987 the Property Tax Division reorganized its resources creating two primary sections--local services and centrally assessed property. The division has restated its mission as follows: to insure that property assessment and taxation is accurately and equitably administered throughout the state through management of a locally administered, Tax Commission-directed, property tax system. A new standards and training section was created. The technical assistance section will place more emphasis on assistance that increases a county's capability to administer programs at the local level. Resources were shifted to the centrally assessed section to enhance audit programs.

Major recodification legislation was passed in 1987, resulting in several significant changes in division responsibilities. For example, the assessments of water companies and non-operating properties of public utilities were shifted to the county assessor.

Machinery and equipment used exclusively for agricultural purposes were exempted resulting in a loss of approximately $1,750,000 in property tax revenues.

A statewide levy to cover the costs of assessing and collecting property taxes was implemented in 1987. The levy is calculated by the Tax Commission based on costs certified by the State Auditor and is limited to .05% of taxable value. The maximum rate may be exceeded for costs associated with reappraisal or legislative, judicial or administrative orders.

The tax base of utility assessments will increase dramatically in 1988 when the Intermountain Power Project becomes fully taxable. Currently, only the Uniform School levy, the local option levy, the statewide levy for assessing and collection property taxes and the levy for the Delta Sutherland Oasis Cemetery Maintenance District are applied against the value of the project. Other taxing entities have been receiving impact alleviation payments in lieu of property taxes.

The former statutes calling for valuation of patented claims at $50 per acre, and the assessment of metalliferous mines on net proceeds have been repealed effective January 1, 1988.

Oil and Gas Assessments dropped by 40% from 1986 to 1987, but should remain stable for 1988.

The tables on the following pages display 1987 property valuation and tax information. These statistics are based upon preliminary reports submitted by county auditors and county assessors.

Real property values are unequalized and personal property values include estimates of personal property to be added to the rolls from June 1, 1987 through December 31, 1987.

Table 4

SUMMARY OF TAXABLE VALUES FOR PROPERTY ASSESSED BY THE STATE TAX COMMISSION FOR CALENDAR YEAR 1987

COUNTY	AIRLINES	OTHER TRANSPORTATION	OIL AND GAS PIPELINES & PRODUCTION	POWER AND WATER	TELEPHONE AND TELEGRAPH	METAL MINES	NON-METAL MINES	TOTAL CENTRALLY ASSESSED	%
BEAVER	1,304,440	11,447,763	0	59,579,030	8,474,760	649,410	4,798,289	86,283,692	0.7
BOX ELDER	8,671,081	35,712,194	8,981,940	62,352,280	43,778,610	235,910	3,628,459	163,360,474	1.4
CACHE	1,110,450	11,647,737	15,319,170	28,731,460	35,862,380	12,370	860,780	93,744,347	0.8
CARBON	450,300	23,884,133	10,443,470	77,032,990	25,380,480	0	229,103,096	366,294,496	3.1
DAGGETT	4,060,014	29,125	39,779,389	971,190	2,142,300	0	10,186,220	57,168,238	0.5
DAVIS	3,033,194	24,391,073	33,120,780	68,346,950	69,557,680	0	4,401,369	192,851,046	1.6
DUCHESNE	13,945,967	473,296	497,062,269	33,278,300	16,014,250	0	203,185	560,977,267[2]	4.7
EMERY	258,440	10,779,384	11,445,829	1,260,275,580	8,639,560	259,230	123,570,640	1,415,228,663	11.8
GARFIELD	1,128,630	1,031,629	15,053,250	7,286,770	7,539,980	38,266,795	56,230	70,363,284	0.6
GRAND	1,140,132	18,173,352	72,969,732	15,816,130	7,438,500	1,257,000	7,955,055	124,749,901[3]	1.0
IRON	1,836,370	19,716,205	0	47,896,670	29,452,790	49,255,655	789,795	148,947,485	1.3
JUAB	3,727,940	15,870,433	0	61,754,050	9,162,630	2,883,600	36,338,820	129,737,473	1.1
KANE	900,000	367,933	0	8,193,490	5,907,420	0	387,815	15,756,658	0.1
MILLARD[1]	5,377,630	22,143,292	0	2,511,655,430	26,556,700	31,503,300	9,898,625	2,607,134,977	21.8
MORGAN	2,558,152	9,091,500	5,379,130	3,481,710	7,966,760	26,555	13,688,605	42,192,412	0.4
PIUTE	281,450	238,239	0	4,216,050	2,011,650	574,715	80,680	7,432,784	0.1
RICH	329,610	125,388	17,953,110	13,057,790	7,537,790	0	255,735	39,259,423	0.3
SALT LAKE	30,361,054	100,358,491	144,187,370	437,869,620	579,828,950	270,270,968	39,040,930	1,601,917,383	13.5
SAN JUAN	528,420	1,211,361	511,956,239	22,177,810	7,189,500	9,771,000	4,399,395	557,233,725[2]	4.7
SANPETE	318,480	512,284	1,107,310	20,559,530	10,559,900	15,210	1,001,095	34,073,809	0.3
SEVIER	871,460	993,876	0	45,444,610	14,917,310	35,320	80,647,660	142,910,236	1.2
SUMMIT	14,753,090	20,764,246	1,198,811,298	29,653,150	25,857,340	12,214,825	2,093,040	1,304,146,989[2]	11.0
TOOELE	12,042,300	42,769,676	4,406,790	31,736,310	28,265,180	62,289,303	17,982,597	199,492,156[3]	1.7
UINTAH	13,184,183	514,247	497,352,706	578,219,040	24,841,510	102,290	92,513,804	1,206,727,780[2]	10.1
UTAH	2,814,960	44,074,131	29,524,410	178,919,670	114,912,480	5,205,255	6,134,004	381,584,910	3.2
WASATCH	3,547,076	1,748,579	4,640,730	18,850,200	7,208,690	787,055	1,671,245	38,453,575	0.3
WASHINGTON	1,160,050	3,209,312	26,584	38,574,880	32,644,860	8,840,580	472,250	84,928,516	0.7
WAYNE	282,750	45,523	0	1,879,730	4,526,180	610	55,325	6,790,118	0.1
WEBER	1,503,617	31,817,532	21,991,750	82,725,250	73,514,910	1,000	15,200,650	226,754,709	1.9
	131,481,240	453,171,934	3,141,513,256	5,740,765,670	1,237,691,050	494,457,956	707,415,393	11,906,496,499	100
	1.1%	3.8%	26.4%	48.2%	10.4%	4.2%	5.9%	100.0%	

[1] Includes the value of the Intermountain Power Project.

[2] Decrease in value due primarily to oil property.
[3] Decrease in value because Amax Corporation became designated as locally assessed property.

Source: Utah State Tax Commission, Property Tax Division.

Table 5

TAXABLE VALUE OF LOCALLY ASSESSED PROPERTY FOR CALENDAR YEAR 1987

COUNTY	PRIMARY RESIDENTIAL PROPERTY	FARMLAND ASSESSMENT PROPERTY	OTHER REAL PROPERTY	TOTAL REAL PROPERTY	PERSONAL PROPERTY	TOTAL LOCALLY ASSESSED PROPERTY	%
BEAVER	63,630,335	4,590,300	24,217,611	92,338,246	14,831,909	107,170,155	0.3
BOX ELDER	331,289,119	60,572,615	230,742,994	622,604,728	350,806,736	973,411,464	2.7
CACHE	595,589,275	35,995,337	222,891,655	854,476,267	234,516,827	1,088,993,094	3.1
DAGGETT	2,892,324	1,174,300	101,420,105	283,956,059	91,960,294	375,916,353	1.1
DAVIS	1,812,234,050	12,211,171	16,192,788	20,259,412	19,989,416	40,248,828	0.1
DUCHESNE[2]	85,526,505[2]	16,042,125	589,118,890	2,413,564,111	592,588,418	3,006,152,529	8.4
EMERY	56,144,555	7,549,550	111,786,175	213,354,805	85,368,174	298,722,979	0.8
GARFIELD[1]	25,870,212	4,929,037	25,746,070	89,440,175	42,965,620	132,405,795	0.4
GRAND	53,020,076	1,079,773	45,783,342	76,582,591	14,968,854	91,551,445	0.3
IRON[1]	171,925,290[1]	17,810,100	45,694,823	99,794,672	37,707,044	137,501,716	0.4
JUAB	42,663,465	9,396,540	256,546,720[1]	446,282,110	68,299,041	514,581,151	1.4
KANE[1]	41,945,015	2,528,688	33,271,305	85,331,310	15,028,241	100,359,551	0.3
MILLARD	92,001,780	31,500,575	85,814,220[1]	130,287,923	24,260,831	154,548,754	0.4
MORGAN	57,742,550	7,343,340	50,117,310	173,619,665	47,844,901	221,464,566	0.6
PIUTE	10,265,000	3,323,800	18,637,355	83,723,245	20,213,326	103,936,571	0.3
RICH	19,885,239	9,959,144	3,444,735	17,033,535	3,974,635	21,008,170	0.1
SALT LAKE	8,643,247,266	25,386,744	81,553,050	111,397,433	6,115,519	117,512,952	0.3
SAN JUAN	36,266,165	9,374,835	5,312,619,952	13,981,283,962	3,103,557,893	17,084,841,855	48.0
SANPETE[2]	118,059,895	16,777,940	38,733,255	84,374,255	43,143,847	127,518,102	0.4
SEVIER	120,478,070	12,699,210	87,876,180	222,714,015	54,528,491	277,242,506	0.8
SUMMIT[4]	193,424,545	12,864,820	75,691,180	208,868,460	68,205,541	277,074,001	0.8
TOOELE[2]	196,037,140	5,889,425	816,345,620	1,022,634,985	80,844,245	1,103,479,230	3.1
UINTAH[4]	169,837,076	14,275,675	78,764,200	280,690,765	153,051,114	433,741,879	1.2
UTAH	2,161,578,049	37,111,956	81,233,658	265,346,409	76,850,136	342,196,545	1.0
WASATCH	96,860,623	9,946,483	994,747,654	3,193,437,659	831,261,858	4,024,699,517	11.2
WASHINGTON	436,689,040	6,208,085	115,650,480	222,457,586	35,820,483	258,278,069	0.7
WAYNE	15,479,719	3,665,628	397,699,320	840,596,445	145,788,145	986,384,590	2.8
WEBER	1,681,666,185	13,925,339	13,509,205	32,654,552	10,027,260	42,681,812	0.1
			836,636,902	2,532,228,426	623,860,336	3,156,088,762	8.9
	17,510,093,708	398,723,344	10,792,516,754	28,701,333,806	6,898,379,135	35,599,712,941	100
	49.2%	1.1%	30.3%	80.6%	19.4%	100.0%	

Note: All values based upon unequalized assessments and estimated personal property as of June 1, 1987

[1] County required to increase value as a result of Utah's 1986 Assessment-Sales Ratio Study.
[2] County required to decrease value as a result of Utah's 1986 Assessment-Sales Ratio Study.
[3] Since CY 1986, value shifted from Centrally Assessed to Locally Assessed - Amax Corporation.
[4] Since CY 1986, there has been a decrease in value as a result of economic conditions in the oil industry.

Source: Utah State Tax Commission, Property Tax Division.

Table 6

SUMMARY OF TAXABLE VALUE FOR LOCALLY AND CENTRALLY ASSESSED PROPERTY FOR 1987

COUNTY	LOCALLY ASSESSED REAL PROPERTY	LOCALLY ASSESSED PERSONAL PROPERTY	TOTAL LOCALLY ASSESSED	CENTRALLY ASSESSED PROPERTY	TOTAL ASSESSED VALUE	%
BEAVER	92,338,246	14,831,909	107,170,155	86,283,692	193,453,847	0.4
BOX ELDER	622,604,728	350,806,736	973,411,464	163,360,474	1,136,771,938	2.4
CACHE	854,476,267	234,516,827	1,088,993,094	93,744,347	1,182,737,441	2.5
CARBON	283,956,059	91,960,294	375,916,353	366,294,469	742,210,822	1.6
DAGGETT	20,259,412	19,989,416	40,248,828	57,168,238	97,417,066	0.2
DAVIS	2,413,564,111	592,588,418	3,006,152,529	192,851,046	3,199,003,575	6.7
DUCHESNE[2]	213,354,805[2]	85,368,174	298,722,979	560,977,267	859,700,246	1.8
EMERY	89,440,175	42,965,620	132,405,795	1,415,228,663	1,547,634,458	3.3
GARFIELD[1]	76,582,591	14,968,854	91,551,445	70,363,284	161,914,729	0.3
GRAND	99,794,672	37,707,044	137,501,716	124,749,901	262,251,617	0.6
IRON[1]	446,282,110	68,299,041[1]	514,581,151	148,947,485	663,528,636	1.4
JUAB	85,331,310	15,028,241	100,359,551	129,737,473	230,097,024	0.5
KANE[1]	130,287,923	24,260,831[1]	154,548,754	15,756,658	170,305,412	0.4
MILLARD	173,619,665	47,844,901	221,464,566	2,607,134,977	2,828,599,543	6.0
MORGAN	83,723,245	20,213,326	103,936,571	42,192,412	146,128,983	0.3
PIUTE	17,033,535	3,974,635	21,008,170	7,432,784	28,440,954	0.1
RICH	111,397,433	6,115,519	117,512,952	39,259,423	156,772,375	0.3
SALT LAKE	13,981,283,962	3,103,557,893	17,084,841,855	1,601,917,383	18,686,759,238	39.2
SAN JUAN	84,374,255	43,143,847	127,518,102	557,233,725	684,751,827	1.4
SANPETE[2]	222,714,015	54,528,49.	277,242,506	34,073,809	311,316,315	0.7
SEVIER	208,868,460	68,205;541	277,074,001	142,910,236	419,984,237	0.9
SUMMIT[4]	1,022,634,985	80,844,245	i,103,479,230	1,304,146,989	2,407,626,219	5.1
TOOELE[3]	280,690,765	153,051,114	433,741,879	199,492,156	633,234,035	1.3
UINTAH[4]	265,346,409	76,850,136	342,196,545	1,206,727,780	1,548,924,325	3.3
UTAH	3,193,437,659	831,261,858	4,024,699,517	381,584,910	4,406,284,427	9.2
WASATCH	222,457,586	35,820,493	258,278,069	38,453,575	296,731,644	0.6
WASHINGTON	840,596,445	145,788,145	986,384,590	84,928,516	1,071,313,106	2.3
WAYNE	32,654,552	10,027,260	42,681,812	6,790,118	49,471,930	0.1
WEBER	2,532,228,426	623,860,336	3,156,088,762	226,754,709	3,382,843,471	7.1
	28,701,333,806	6,898,379,135	35,599,712,941	11,906,496,499	47,506,209,440	100
	60.4%	14.5%	74.9%	25.1%	100.0%	

Note: All values based upon unequalized assessments and estimated personal property as of June 1, 1987.

1 County required to increase value as a result of Utah's 1986 Assessment-Sales Ratio Study.
2 County required to decrease value as a result of Utah's 1986 Assessment-Sales Ratio Study.
3 Since CY 1986, value shifted from Centrally Assessed to Locally Assessed - Amax Corporation.
4 Since Cy 1986, there has been a decrease in value as a result of economic conditions in the oil industry.

Source: Utah State Tax Commission, Property Tax Division.

Table 7

REAL, PERSONAL AND CENTRALLY ASSESSED PROPERTY TAXES CHARGED IN 1987

COUNTY	PRIMARY RESIDENTIAL PROPERTY	PROPERTY ASSESSED UNDER FAA	OTHER LOCALLY ASSESSED REAL PROPERTY	TOTAL TAXES REAL PROPERTY	PERSONAL PROPERTY	CENTRALLY ASSESSED PROPERTY	TOTAL OF ALL PROPERTY	%
BEAVER	637,621	214,210	247,930	1,099,761	175,120	949,095	2,223,976	0.3
BOX ELDER	3,688,554	696,211	2,535,484	6,920,249	3,672,354	1,717,038	12,309,641	1.7
CACHE	8,984,573	525,607	2,729,199	12,239,379	3,339,565	1,240,243	16,819,187	2.3
CARBON	2,716,982	70,995	1,622,229	4,410,206	1,411,152	4,900,059	10,721,417	1.5
DAGGETT	27,463	12,546	167,757	207,766	179,734	504,226	891,726	0.1
DAVIS	27,120,507	162,382	12,149,579	39,432,468	9,687,484	3,134,869	52,254,821	7.2
DUCHESNE	1,076,526	208,641	1,402,225	2,687,392	1,004,654	6,158,719	9,850,765	1.4
EMERY	909,788	85,619	438,473	1,433,880	665,338	20,163,736	22,262,954	3.1
GARFIELD	318,542	59,197	612,667	990,406	200,712	800,843	1,991,961	0.3
GRAND	779,909	17,184	705,669	1,502,762	534,111	1,552,995	3,589,868	0.5
IRON	2,348,549	314,345	3,595,967	6,258,861	986,050	1,837,758	9,082,669	1.3
JUAB	562,531	147,867	456,537	1,166,935	194,719	1,540,803	2,902,457	0.4
KANE	482,300	29,961	991,361	1,503,622	272,197	178,944	1,954,763	0.3
MILLARD*	1,244,338	411,189	675,253	2,330,780	641,657	13,290,875	16,263,312	2.2
MORGAN	793,368	104,374	284,942	1,182,684	284,653	563,048	2,030,385	0.3
PIUTE	100,099	32,767	36,937	169,803	40,234	69,196	279,233	0.0
RICH	167,939	82,022	884,047	1,134,008	63,347	394,877	1,592,232	0.2
SALT LAKE	159,707,955	468,393	97,182,600	257,358,948	56,585,480	29,069,778	343,014,206	47.4
SAN JUAN	574,642	133,267	512,816	1,220,725	566,916	6,762,539	8,550,180	1.2
SANPETE	1,585,115	610,829	1,149,875	3,345,819	782,846	481,805	4,610,470	0.6
SEVIER	1,603,144	162,023	995,601	2,760,768	855,661	1,601,826	5,218,255	0.7
SUMMIT	2,522,219	808,426	11,745,474	15,076,119	1,117,735	11,751,158	27,945,012	3.9
TOOELE	3,185,856	94,995	1,233,503	4,514,354	2,223,116	2,514,845	9,252,315	1.3
UINTAH	2,202,509	155,447	1,339,204	3,697,160	1,081,418	13,504,910	18,283,488	2.5
UTAH	31,229,498	546,573	14,740,838	46,516,909	11,958,456	5,312,851	63,788,216	8.8
WASATCH	1,237,552	128,464	1,490,846	2,856,862	463,463	468,396	3,788,721	0.5
WASHINGTON	6,275,069	88,874	5,965,983	12,329,926	2,102,465	1,138,252	15,570,643	2.1
WAYNE	177,234	42,402	159,123	378,759	112,871	76,363	567,993	0.1
WEBER	29,667,773	178,548	12,897,313	42,643,634	10,506,302	3,602,528	56,752,464	7.8
TOTALS	291,828,155	6,593,358	178,949,432	477,370,945	111,709,810	135,282,575	724,363,330	100
	40.3%	.9%	24.7%	65.9%	15.4%	18.7%	100.0%	

*Includes taxes charged against IPA.

Source: Utah State Tax Commission, Property Tax Division

Table 8

SUMMARY OF TAXES CHARGED FOR PROPERTY ASSESSED BY THE STATE TAX COMMISSION FOR CALENDAR YEAR 1987

COUNTY	AIRLINES	OTHER TRANSPORTATION	OIL AND GAS PIPLINES & PRODUCTION	POWER AND WATER	TELEPHONE AND TELEGRAPH	METAL MINES	NON-METAL MINES	TOTAL CENTRALLY ASSESSED	%
BEAVER	13,661	146,480	0	634,792	97,413	6,795	49,954	949,095	0.7
BOX ELDER	85,420	368,912	98,469	656,695	467,660	2,323	37,559	1,717,038	1.3
CACHE	13,465	150,330	203,292	367,800	493,967	149	11,240	1,240,243	0.9
CARBON	5,669	327,983	144,806	1,058,091	386,164	0	2,977,346	4,900,059	3.6
DAGGETT	35,594	259	348,745	8,764	21,562	0	89,302	504,226	0.4
DAVIS	42,208	406,137	531,112	935,248	1,152,912	0	67,252	3,134,869	2.3
DUCHESNE	151,773	5,756	5,423,195	370,920	204,864	0	2,211	6,158,719[2]	4.5
EMERY	3,072	129,856	139,876	18,280,946	130,102	3,081	1,476,803	20,163,736	14.9
GARFIELD	12,542	11,861	168,449	85,753	96,232	425,265	741	800,843	0.6
GRAND	13,808	221,562	889,933	208,401	107,346	15,615	96,330	1,552,995[3]	1.2
IRON	21,088	232,644	0	600,412	409,193	565,356	9,065	1,837,758	1.4
JUAB	47,762	193,496	0	716,738	122,785	40,646	419,376	1,540,803	1.1
KANE	9,614	3,981	0	91,271	69,936	0	4,142	178,944	0.1
MILLARD[1]	64,859	270,261	0	12,112,830	341,766	385,353	115,806	13,290,875	9.8
MORGAN	33,568	122,187	71,819	46,498	108,949	348	179,679	563,048	0.4
PIUTE	2,508	2,258	0	38,587	20,002	5,122	719	69,196	0.1
RICH	3,290	1,248	179,530	130,776	77,445	0	2,588	394,877	0.3
SALT LAKE	549,794	1,812,335	2,670,237	8,008,317	10,714,001	4,608,365	706,729	29,069,778	21.5
SAN JUAN	6,391	15,118	6,194,211	277,840	97,525	118,180	53,274	6,762,539[2]	5.0
SANPETE	4,237	7,120	16,093	280,987	161,151	197	13,020	481,805	0.4
SEVIER	9,410	11,716	0	512,320	187,113	381	880,886	1,601,826	1.2
SUMMIT	130,808	217,738	10,558,055	339,907	326,118	156,789	21,743	11,751,158[3]	8.6
TOOELE	142,808	521,531	65,462	435,128	389,515	744,309	216,092	2,514,845[3]	1.9
UINTAH	145,645	6,808	5,642,759	6,448,084	331,016	1,129	1,029,469	13,504,910[2]	10.0
UTAH	36,235	608,236	426,745	2,429,242	1,664,028	68,251	80,114	5,312,851	3.9
WASATCH	42,000	23,010	57,449	223,641	93,185	9,322	19,789	468,396	0.3
WASHINGTON	14,518	41,400	331	499,250	466,597	110,259	5,897	1,138,252	0.8
WAYNE	3,148	509	0	21,032	51,052	6	616	76,363	0.1
WEBER	21,284	520,261	363,127	1,286,114	1,196,563	14	215,165	3,602,528	2.7
	1,666,179	6,380,993	34,092,695	57,106,384	19,986,162	7,267,255	8,782,907	135,282,575	100
	1.2%	4.7%	25.2%	42.2%	14.8%	5.4%	6.5%	100.0%	

[1] Includes taxes charged against the Intermountain Power Project.
[2] Decrease in value due primarily to oil property.
[3] Decrease in value because Amax Corporation becase designated as locally assessed property.

Source: Utah State Tax Commission, Property Tax Division.

Table 9

DISTRIBUTION OF PROPERTY TAXES CHARGED FOR 1987

COUNTY	GENERAL COUNTY	SCHOOL DISTRICTS	CITIES AND TOWNS	SPECIAL DISTRICTS	COUNTY TOTALS	%
BEAVER	469,754	1,458,169	206,248	89,805	2,223,976	0.3
BOX ELDER	1,947,097	8,908,643	1,023,749	430,152	12,309,641	1.7
CACHE	4,361,909	10,366,351	2,054,958	35,969	16,819,187	2.3
CARBON	2,751,523	6,469,056	742,607	758,231	10,721,417	1.5
DAGGETT	234,672	629,047	23,464	4,543	891,726	0.1
DAVIS	10,838,065	28,035,655	7,777,330	5,603,771	52,254,821	7.2
DUCHESNE	2,830,161	5,956,059	452,460	612,085	9,850,765	1.4
EMERY	6,188,927	12,043,480	319,757	3,710,790	22,262,954	3.1
GARFIELD	562,357	1,238,821	147,726	43,057	1,991,961	0.3
GRAND	774,137	1,858,293	224,044	733,394	3,589,868	0.5
IRON	1,853,113	5,777,479	1,452,077	0	9,082,669	1.3
JUAB	787,086	1,836,615	193,937	84,819	2,902,457	0.4
KANE	496,607	1,322,754	135,402	0	1,954,763	0.3
MILLARD	2,053,707	12,922,011	284,443	1,003,151	16,263,312	2.2
MORGAN	630,536	1,259,314	95,572	44,963	2,030,385	0.3
PIUTE	52,642	190,549	25,746	10,296	279,233	0.0
RICH	394,434	1,112,442	36,506	48,850	1,592,232	0.2
SALT LAKE	86,557,434	161,578,052	45,096,988	49,781,732	343,014,206	47.0
SAN JUAN	2,715,000	5,293,056	236,851	305,273	8,550,180	1.2
SANPETE	1,213,816	2,697,803	460,385	238,466	4,610,470	0.6
SEVIER	907,163	3,459,816	683,284	167,992	5,218,255	0.7
SUMMIT	4,937,608	17,187,877	3,158,264	2,661,263	27,945,012	3.9
TOOELE	1,976,965	5,536,135	1,585,357	153,858	9,252,315	1.3
UINTAH	4,734,700	11,343,455	277,693	1,927,640	18,283,488	2.5
UTAH	11,182,649	38,152,546	11,381,339	3,071,682	63,788,216	8.8
WASATCH	1,218,141	2,176,928	261,433	132,219	3,788,721	0.5
WASHINGTON	2,337,608	9,493,992	2,247,137	1,491,906	15,570,643	2.1
WAYNE	119,509	435,737	8,528	4,219	567,993	0.1
WEBER	14,776,707	26,638,608	9,825,032	5,512,117	56,752,464	7.8
	169,904,027	385,378,743	90,418,317	78,662,243	724,363,330	100
	23.5%	53.2%	12.5%	10.8%	100.0%	

Source: Utah State Tax Commission, Property Tax Division.

Table 10

1987 UTAH EFFECTIVE TAX RATES

COUNTY	PRIMARY RESIDENTIAL PROPERTY	OTHER REAL PROPERTY	PERSONAL PROPERTY	CENTRALLY ASSESSED PROPERTY	TOTAL WITHOUT FAA
BEAVER	0.60	0.82	1.18	1.10	0.85
BOX ELDER	0.67	0.88	1.05	1.05	0.86
CACHE	0.91	0.98	1.42	1.32	1.02
CARBON	0.92	1.28	1.53	1.34	1.21
DAGGETT	0.57	0.83	0.90	0.88	0.86
DAVIS	0.90	1.65	1.63	1.63	1.15
DUCHESNE	0.76	1.00	1.18	1.10	1.04
EMERY	0.97	1.36	1.55	1.42	1.40
GARFIELD	0.74	1.07	1.34	1.14	1.04
GRAND	0.88	1.24	1.42	1.24	1.16
IRON	0.82	1.12	1.44	1.23	1.06
JUAB	0.79	1.10	1.30	1.19	1.07
KANE	0.69	0.92	1.12	1.14	0.89
MILLARD	0.81	1.08	1.34	0.47	0.52
MORGAN	0.82	1.22	1.41	1.33	1.06
PIUTE	0.59	0.86	1.01	0.93	0.75
RICH	0.51	0.87	1.04	1.01	0.84
SALT LAKE	1.11	1.46	1.82	1.81	1.33
SAN JUAN	0.95	1.06	1.31	1.21	1.19
SANPETE	0.81	1.05	1.44	1.41	1.01
SEVIER	0.80	1.05	1.25	1.12	1.00
SUMMIT	0.78	1.15	1.38	0.90	0.99
TOOELE	0.98	1.25	1.45	1.26	1.18
UINTAH	0.78	1.32	1.41	1.12	1.09
UTAH	0.87	1.19	1.44	1.39	1.04
WASATCH	0.77	1.03	1.29	1.22	0.96
WASHINGTON	0.86	1.20	1.44	1.34	1.06
WAYNE	0.69	0.94	1.13	1.12	0.88
WEBER	1.05	1.23	1.68	1.59	1.20

Source: Utah State Tax Commission, Property Tax Division

Table 11

RANGE & WEIGHTED AVERAGE TAX RATES - 1987

COUNTY	RANGE OF TAX RATES	WEIGHTED AVG TAX RATE
BEAVER	0.010373 - 0.016658	0.010641
BOX ELDER	0.010373 - 0.016582	0.010791
CACHE	0.012091 - 0.014929	0.014209
CARBON	0.012564 - 0.016461	0.014439
DAGGETT	0.008767 - 0.011148	0.009135
DAVIS	0.012698 - 0.018183	0.016346
DUCHESENE	0.010883 - 0.016654	0.011429
EMERY	0.011746 - 0.018002	0.014400
GARFIELD	0.011113 - 0.015579	0.012312
GRAND	0.011587 - 0.017489	0.013679
IRON	0.011478 - 0.015793	0.013579
JUAB	0.011163 - 0.019382	0.012481
KANE	0.010683 - 0.013348	0.011472
MILLARD*	0.011699 - 0.015426	0.012702
MORGAN	0.013122 - 0.015827	0.013878
PIUTE	0.008913 - 0.010627	0.009813
RICH	0.009863 - 0.011110	0.010287
SALT LAKE	0.011357 - 0.021364	0.018356
SAN JUAN	0.012095 - 0.017193	0.012463
SANPETE	0.012984 - 0.017252	0.013579
SEVIER	0.010798 - 0.014543	0.012414
SUMMIT	0.008231 - 0.016339	0.011332
TOOELE	0.011857 - 0.017125	0.014597
UINTAH	0.010915 - 0.017042	0.011813
UTAH	0.012462 - 0.018480	0.014475
WASATCH	0.011841 - 0.015399	0.012763
WASHINGTON	0.012472 - 0.015988	0.014535
WAYNE	0.011137 - 0.011788	0.011474
WEBER	0.013847 - 0.018641	0.016793

* Weighted Average Tax Rate for Millard County is calculated without value and taxes associated with IPA.

Table 12

PRELIMINARY COUNTY-WIDE STATISTICS FOR UTAH'S 1987 ASSESSMENT-SALES RATIO STUDY

COUNTY	DOLLAR WEIGHTED MEAN	UPPER BOUND	LOWER BOUND	CONFIDENCE INTERVAL	COEFFICIENT OF DISPERSION
BEAVER	95.11	102.62	87.60	15.02	38.25
BOX ELDER	93.83	95.99	91.68	4.31	23.51
CACHE	102.31	104.67	99.95	4.72	16.02
CARBON	101.57	107.91	95.22	12.69	45.62
DAGGETT	98.04	106.47	89.61	16.86	44.35
DAVIS	94.86	97.08	92.63	4.45	15.48
DUCHESNE	92.31	100.30	84.32	15.98	68.04
EMERY	94.59	103.81	85.37	18.44	45.05
GARFIELD	86.71	91.86	81.56	10.30	32.29
GRAND	119.43	150.68	88.18	62.50	41.34
IRON	100.93	106.22	95.64	10.58	69.66
JUAB	106.48	118.15	94.81	23.34	44.15
KANE	96.95	101.95	91.94	10.01	37.57
MILLARD	100.14	106.70	93.57	13.13	39.32
MORGAN	101.05	104.45	97.64	6.81	17.37
PIUTE	85.91	94.92	76.90	18.02	52.64
RICH	108.22	115.35	101.08	14.27	44.41
SALT LAKE	97.47	98.98	95.95	3.03	14.30
SAN JUAN	89.77	95.27	84.28	10.99	31.83
SANPETE	107.97	113.72	102.21	11.51	43.72
SEVIER	94.62	99.57	89.67	9.90	38.46
SUMMIT	102.25	106.04	98.46	7.58	27.54
TOOELE	95.73	98.64	92.83	5.81	24.19
UINTAH	95.52	100.75	90.29	10.46	50.88
UTAH	99.35	103.07	95.63	7.44	20.01
WASATCH	101.17	106.58	95.76	10.82	22.34
WASHINGTON	88.66	90.39	86.93	3.46	18.50
WAYNE	106.65	122.31	90.98	31.33	55.19
WEBER	98.93	101.78	96.08	5.70	16.71

Source: Utah State Tax Commission, Property Tax Division.

Table 13

1986 TAX RELIEF

County	Indigent Abatements #	Indigent Abatements Assess Value	Indigent Abatements Tax Amt.	Veteran Exceptions #	Veteran Exceptions Assess Value	Veteran Exceptions Tax Amt.	Blind Exceptions #	Blind Exceptions Assess Value	Blind Exceptions Tax Amt.	Circuit Breaker #	Circuit Breaker Assess Value	Circuit Breaker Tax Amt.	Total Tax Relief #	Total Tax Relief Assess. Value	Total Tax Relief Tax Amt.
Beaver	41	283,800	3,357.92	30	750,000	8,820.00	2	20,000	235.20	61	551,654	6,487.45	134	1,605,454	18,880.57
Box Elder	120	4,041,892	8,893.44	160	11,901,110	26,222.63	23	1,303,246	2,788.84	195	8,368,450	18,660.79	428	25,614,698	56,561.70
Cache	285	2,124,404	29,565.31	310	4,570,057	63,891.72	61	576,328	7,956.20	372	12,571,643	55,820.50	1,028	19,842,432	157,171.73
Carbon	73	458,864	7,220.42	116	2,124,650	33,320.09	22	195,967	3,113.03	138	953,831	15,004.14	349	3,733,312	58,658
Daggett	3	4,903	55.46	2	3,075	27.60	0	0	0.00	4	51,358	593.08	9	59,236	676.14
Davis	142	1,374,020	23,060.26	485	8,294,295	145,543.83	60	2,079,448	37,634.17	257	1,586,167	25,899.83	944	13,273,930	232,138.09
Duchesne	14	78,193	906.92	48	785,193	8,559.53	15	128,820	1,477.66	15	1,253,390	11,786.92	92	2,245,596	23,122.03
Emery	0	0	0.00	32	455,090	6,046.50	5	72,645	596.78	92	1,094,905	10,837.58	129	1,622,640	17,480.86
Garfield	7	79,460	655.39	26	549,130	5,974.73	2	36,860	417.24	117	1,088,900	13,603.63	152	1,754,350	20,650.99
Grand	28	210,740	2,638.63	15	309,850	4,175.13	4	40,000	578.16	46	399,500	5,002.24	93	960,090	12,394.16
Iron	86	535,277	8,440.43	70	1,065,441	16,456.04	7	52,170	845.64	134	903,380	13,846.27	297	2,556,268	39,588.00
Juab	41	719,990	4,244.65	66	1,211,395	13,212.74	7	135,135	1,028.95	82	1,231,865	10,401.06	196	3,298,385	28,887.40
Kane	20	258,070	3,146.18	20	314,434	4,128.84	1	10,000	145.67	36	345,880	4,216.65	77	928,384	11,637.34
Millard	138	570,300	7,116.32	68	1,296,200	16,174.27	8	89,290	1,114.27	171	1,758,700	21,945.27	385	3,714,490	46,350.13
Morgan	14	205,660	2,908.55	18	317,205	4,487.74	2	10,000	324.70	29	183,840	2,600.00	63	716,705	10,520.99
Piute	13	184,380	434.87	11	246,000	1,710.93	2	20,000	438.36	43	819,730	4,273.04	69	1,270,110	6,857.20
Rich	0	0	0.00	8	123,291	1,361.00	0	0	0.00	21	70,440	3,211.00	29	193,731	4,572
Salt Lake	1,957	21,355,585	390,062.02	3,209	55,840,807	1,063,337.94	505	4,903,483	90,115.14	3,213	19,188,764	348,333.11	8,884	101,288,639	1,891,843.00
San Juan	8	46,788	672.22	13	128,287	1,969.26	2	20,000	320.15	29	216,035	3,266.18	52	411,110	6,227.81
Sanpete	214	1,305,330	19,279.16	108	1,268,453	19,081.50	11	105,520	1,513.12	297	2,942,083	43,253.68	630	5,621,386	83,127.46
Sevier	160	885,040	11,223.30	77	1,229,191	16,989.12	6	60,000	863.96	227	2,686,400	34,066.39	470	4,860,631	63,142.77
Summit	64	854,330	8,701.33	30	433,400	4,414.38	6	66,150	673.78	83	1,053,090	10,725.74	183	2,406,970	24,515.23
Tooele	83	527,184	8,734.72	138	2,385,538	39,201.00	14	149,000	2,367.43	136	955,294	15,461.22	371	4,017,016	65,764.37
Uintah	73	524,667	6,790.91	95	1,386,289	17,611.82	4	35,565	447.23	89	859,128	11,011.34	261	2,805,649	35,861.30
Utah	875	6,578,661	91,436.81	540	10,840,730	150,675.36	156	1,569,270	21,811.34	1,220	10,474,180	145,580.64	2,791	29,462,841	409,504.15
Wasatch	88	2,817,544	13,067.00	30	584,370	3,894.13	4	33,225	431.58	129	4,067,370	14,766.00	251	7,502,509	32,158.71
Washington	166	1,410,602	21,725.26	181	3,120,835	47,980.07	29	911,398	13,992.39	253	2,140,688	32,755.51	629	7,583,523	116,453.23
Wayne	3	1,774	373.85	25	618,000	5,902.10	0	0	0.00	41	53,152	5,581.70	69	672,926	11,857.65
Weber	500	12,173,499	61,341.17	750	14,105,876	237,785.15	120	1,401,960	23,990.44	700	15,512,678	74,088.18	2,070	43,194,013	397,204.94
	5,216	59,610,857	736,032.50	6,681	126,258,192	1,969,481.15	1,078	13,965,480	215,215.43	8,160	93,382,495	963,079.14	21,135	293,217,024	3,883,807.63

* CIRCUIT BREAKER IS FUNDED BY THE STATE

Source: Utah State Tax Commission, Property Tax Division.

Table 14

HISTORY OF TAX INCREMENT FUNDS TAKEN BY REDEVELOPMENT AGENCIES

	1979 & PRIOR	1980	1981	1982	1983	1984	1985	1986	TOTAL
BOX ELDER COUNTY									
Brigham City RDA	16,518	16,620	47,419	42,711	45,438	63,518	86,301	65,273	352,798
Tremonton RDA				1,454	5,136	10,463	5,092	21,141	43,286
Total	16,518	16,620	47,419	44,165	50,574	73,981	61,393	86,414	396,084
CARBON COUNTY									
Price RDA				45,504	69,132	85,000	145,200	149,854	494,690
Helper RDA							4,515	5,139	9,654
Total	0	0	0	45,504	69,132	85,000	149,715	154,993	504,344
CACHE COUNTY									
Logan RDA							2,560	9,902	12,462
Total	0	0	0	0	0	0	2,560	9,902	12,462
DAVIS COUNTY									
Bountiful RDA	134,453	205,182	308,546	352,255	405,856	368,820	344,048	379,175	2,498,335
Kaysville RDA									0
Woodscross RDA									0
Total	134,453	205,182	308,546	352,255	405,856	368,820	344,048	379,175	2,498,335
DUCHESNE COUNTY									
Roosevelt RDA				2,968	34,237	33,417	43,782	71,037	185,441
Total	0	0	0	2,968	34,237	33,417	43,782	71,037	185,441
IRON COUNTY									
Cedar City RDA				87,678	94,456	112,541	144,260	203,460	642,395
Total	0	0	0	87,678	94,456	112,541	144,260	203,460	642,395
SALT LAKE COUNTY									
Salt Lake City RDA	2,150,000	1,319,000	2,515,000	3,200,000	4,500,000	5,200,000	6,700,000	8,100,000	33,684,000
Murray RDA	125,000	127,920	250,000	304,000	320,000	565,780	597,581	648,000	2,938,281
Sandy RDA									0
Midvale RDA							17,835	30,266	48,101
South Salt Lake RDA							40,602	51,431	92,033
West Valley RDA							80,000	193,000	273,000
Total	2,275,000	1,446,920	2,765,000	3,504,000	4,820,000	5,765,780	7,436,018	9,022,697	37,035,415

Table 14 cont'd

HISTORY OF TAX INCREMENT FUNDS TAKEN BY REDEVELOPMENT AGENCIES

	1979 & PRIOR	1980	1981	1982	1983	1984	1985	1986	TOTAL
SANPETE COUNTY									
Ephraim RDA					16,506	27,668	29,900	36,667	110,741
Mt. Pleasant RDA					11,102	33,445	34,645	44,221	123,413
Total	0	0	0	0	27,608	61,113	64,545	80,888	234,154
SEVIER COUNTY									
Richfield RDA					48,206	69,058	79,626	68,113	265,003
Total	0	0	0	0	48,206	69,058	79,626	68,113	265,003
SUMMIT COUNTY									
Park City RDA		700,000	720,000	750,000	1,000,000	1,000,000	1,000,000	1,000,000	6,170,000
Total	0	700,000	720,000	750,000	1,000,000	1,000,000	1,000,000	1,000,000	6,170,000
TOOELE COUNTY									
Tooele RDA									0
Total	0	0	0	0	0	0	0	0	0
UINTAH COUNTY									
Naples RDA							10,000	16,552	26,552
Total	0	0	0	0	0	0	10,000	16,552	26,552
UTAH COUNTY									
Lindon RDA					6,725	19,315	27,567	36,776	90,383
Orem RDA									
Payson RDA							1,824	15,088	16,912
Provo RDA			31,247	26,416	50,000	203,515	193,660	16,860	521,698
Lehi RDA									
Total	0	0	31,247	26,416	56,725	222,830	223,051	68,724	628,993
WASHINGTON COUNTY									
St. George RDA	81,383	65,445	128,338	160,803	160,000	180,000	183,125	250,000	1,209,094
Total	81,383	65,445	128,338	160,803	160,000	180,000	183,125	250,000	1,209,094
WEBER COUNTY									
Ogden RDA		40,615	976,672	1,164,218	1,404,193	1,452,734	1,590,575	1,761,320	8,390,327
Roy RDA					23,415	37,691	244,131	430,713	735,950
South Ogden RDA						10,722	15,143	15,091	40,956
Total	0	40,615	976,672	1,164,218	1,427,608	1,501,147	1,849,849	2,207,124	9,167,233
TOTAL STATE WIDE	2,506,354	2,474,782	4,977,222	6,138,007	8,194,402	9,473,687	11,591,972	13,619,079	58,975,505

Source: Utah State Tax Commission, Property Tax Division.

PROPERTY TAX

Legislative Changes:

SB 71 Property Tax - Phase II Recodification - Provides for recodification of the property tax laws of the state.

Legislative Fiscal Note: There should be little or no fiscal impact since bill does not change substantive law or tax policy. Conforming the indigent exemptions to the property tax relief statute may decrease revenues. Combining the blind exemption to $11,500 taxable property rather than $10,000 real property and $1,500 personal property may decrease revenues.

Amends: §§11-19-29.2 through 29.6, 11-20-43,11-20-59, 11-23-16, 17-4-14, 17-7-31, 17-7-36, 17-9-16, 17-9-23, 17-12-1, 17-19-15, 17-29-15, 17-29-21, 17-36-31, 21-2-5, 26-24-16, 41-1-136, 51-4-2, 53-7-20, 53-11-30, 53-20-2 Utah Code Ann. 1953
Enacts: §§59-1-201, 59-1-202 through 211 Utah Code Ann. 1953
Renumbers and Amends: §§59-2-1101 through 1104, 59-2-1109, 59-2-1112, 59-2-1105, 59-2-1108, 59-2-1107, 59-2-1111 Utah Code Ann. 1953
Enacts: §§59-2-101 through 105, 59-2-201 through 216, 59-2-301 through 315, 59-2-401 through 404, 59-2-1106, 59-2-1110, 59-2-1113 Utah Code Ann. 1953
Renumbers and Amends: §§59-6-101 through 103, 59-2-217, 59-2-924, 59-2-218 through 223, 59-5-102, 59-2-501 through 515, 59-2-701 through 705, 59-2-316 through 319, 59-2-801 through 803, 59-2-1001 through 1016, 59-2-320 329, 59-2-901 through 923, 59-2-1301 through 1371, 59-2-1401 through 1415, 59-2-1201 through 1220, 59-3-104 Utah Code Ann. 1953
Amends: §§63-32-4, 63-32-58, 63032-95, 63-51-3, 63-56c-5, 63-57-6, 63-57a-6, 63-57c-6, 63-59-5, 63-64-6, 63-66-5, 73-8-18, 73-8-35, 73-8-36, 73-8-39, 73-10a-4, 73-10a-27, 73-10b-10, 73-24-6, 78-12-5.3, 59-1-1 Utah Code Ann. 1953
Repeals: §§59-2-3, 59-2-6.5, 59-2-6.6, 59-2-6.7, 59-2-8, 59-2-9, 59-2-10, 59-2-13, 59-2-17, 59-2-18, 59-2-19, 59-2-20, 59-2-21, 59-2-23 through 28, 59-3-1, 59-4-1, 59-4-2, 59-5-1, 59-5-1.5, 59-5-2, 59-5-4, 59-5-4.5,59-5-5, 59-5-7, 59-5-7.1, 59-5-8 through 18, 59-5-30 through 55, 59-5-62 through 65, 59-5-92, 59-5-94, 59-5-103 through 105, 59-20-1 through 3, 59-25-4.5, Utah Code Ann. 1953
Effective date: February 6, 1987

HB 8 Farmland Assessment Amendments - Makes assessment and reporting changes in the farmland assessment act.

Legislative Fiscal Note: None

Amends: §§59-2-506, 59-2-509, 59-2-511, Utah Code Ann. 1953
Effective date: Signature of the Governor

HB 77 County Property Tax Trust Account - Allows a county to keep excess amounts, in a county property tax trust fund, that results from a decrease in total assessed valuation in that county.

Legislative Fiscal Note: No impact on the state. Minimal local impact.

Amends: §17-4-16, Utah Code Ann. 1953
Effective date: January 1, 1987.

HB 83 Interest Rates on Delinquent Property Taxes - Establishes the interest rate for delinquent property taxes.

Legislative Fiscal Note: Interest revenues would increase for delinquent personal property taxes. Estimate is based on interest received for 1986 and rates to be applied in 1987. Local Funds $100,000 FY 88-89.

Renumbers and Amends: §§59-10-4, 59-10-26, Utah Code Ann. 1953
Effective date: January 1, 1988

HB 92 Definition of Farm Equipment and Farm Machinery - Provides a definition of farm equipment and farm machinery in response to a referendum exempting them from property taxes.

Legislative Fiscal Note: Passage of this bill implements the exemption of farm equipment and machinery from property taxation provided by the Constitution of Utah Article XIII, Sec.2 (2) (e). Revenue losses to local government will total $1,750,000 in FY 1989, $500,000 of which represents local support of the Minimum school Program. Uniform School Fund appropriations would have to increase by $500,000 to make up for the loss.

Amends: §§59-2-102, 59-2-1101, Utah Code Ann. 1953
Effective date: January 1, 1987

SB 131 Modification of Utah Refunding Bond Act - Allows for the disposition of taxes levied or collected to pay refunded bonds.

Legislative Fiscal Note: None

Amends: §11-27-3, Utah Code Ann. 1953
Effective date: Signature of the Governor

SB 194 Tax Sale Amendment - Clarifies administrative procedures related to the final May property tax sale.

Legislative Fiscal Note: None

Amends: §§59-2-1359, 59-2-1361, 59-2-1363, Utah Code Ann. 1953
Effective date: January 1, 1988

SB 203 Classification of Counties by Population - Classifies counties according to population instead of assessed valuation.

Legislative Fiscal Note: None

Amends: §17-16-13, Utah Code Ann. 1953
Effective date: April 1, 1988

HB 118 Ceiling Increase for Funding of Public Libraries - Increases a ceiling on the property tax cities and counties can levy for libraries.

Legislative Fiscal Note: This bill will raise the optional library tax for cities and counties from .00075 to .001000. Currently, only Salt Lake City taxes at this ceiling rate.

Amends--§§37-2-1, 37-3-1, Utah Code Ann. 1953
Effective date: January 1, 1987

HB 135 Local School Board Fiscal Procedures - Provides tax and fiscal procedures for local school boards.

Legislative Fiscal Note: No fiscal impact.

Repeals and Reenacts--§53-7-9, Utah Code Ann. 1953
Effective date: April 27, 1987

HB 272 Tax Increase Disclosure Amendments - Amends tax increase disclosure notice requirements, exempting certain levies and providing alternatives.

Legislative Fiscal Note: No fiscal impact to State or local governments.

Amends--§§59-2-909, 59-2-912, 59-2-919, 59-2-924, Utah Code Ann. 1953
Effective date: Signature of the Governor

HB 296 School Finance - Provides for a reduction in the capitol outlay level from .0024 to .0020 and creates a mandatory levy of .0004 to be equalized between the counties similar to the uniform basic levy. For Truth in Taxation purposes, the new levy will be treated like the basic levy; that is, the certified rate will be the adopted rate.

Amends: §59-7-8.4, Utah Code Ann. 1953
Effective date: July 1, 1987

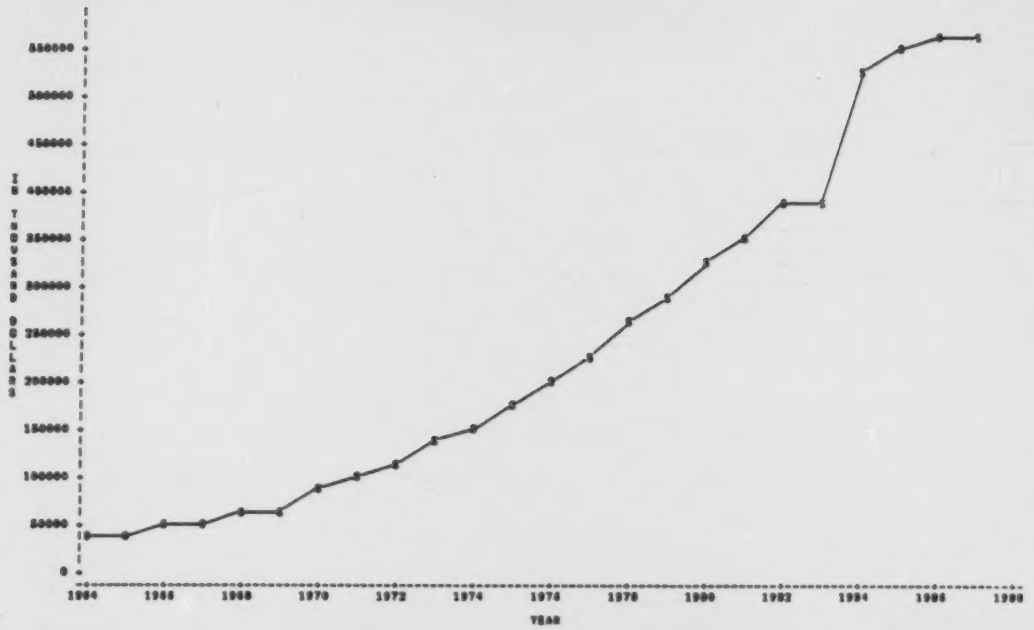
HB 316 Property Tax Intangible Study Date - Changes the date when county assessors must use the comparable sale or cost-appraisal methods in assessing intangible costs.

Legislative Fiscal Note: Passage of this bill would delay the deadline for the development and implementation of comparable sales or cost appraisal methods in valuing taxable property for one year.

Amends--§59-2-304, Utah Code Ann. 1953
Effective date: January 1, 1989

STATE SALES AND USE TAX

STATE SALES AND USE TAXES



Fiscal Year	Collections	Fiscal Year	Collections
1968	$ 58,111,403	1978	$ 257,988,280
1969	65,180,220	1979	288,602,629
1970	90,870,265	1980	320,453,903
1971	101,236,304	1981	347,382,326
1972	117,686,126	1982	385,260,241
1973	135,864,153	1983	388,770,883
1974	149,442,237	1984	526,158,395*
1975	173,736,847	1985	555,414,779
1976	194,799,068	1986	558,580,909
1977	225,793,595	1987	559,207,632

Rate of Sales Tax: 4% (effective April 1, 1969), 4-1/8% (July 1, 1983 through September 30, 1983), 4-5/8% (October 1, 1983 through June 30, 1986), and 4-38/64% from July 1, 1986 through March 31, 1987, 5-3/32 % from April 1, 1987 through December 31, 1989 and 5% thereafter.

The same rates apply to retail sales of meals, admissions to places of amusement, intrastate communication and passenger service, electric, gas, and heat utility service, hotel and motel accommodations, and certain other services; extensive exemption provisions; retailer license issued without fee.

* Includes $55.3 million windfall due to change in reporting requirements.
Figure for fiscal year 1984 has been revised.

Charges for residential use of electricity and fuel are taxed at a rate 3% less than above.

Applicable to: Retailers liable for collection of tax; purchaser liable for tax on vehicles bought from other than a licensed dealer at the time of vehicle registration.

Rate of Use Tax: 4% (effective April 1, 1969), 4-1/8% (July 1, 1983 through September 30, 1983), 4-5/8% (October 1, 1983 through June 30, 1986), 4-38/64% (July 1, 1986 through March 31, 1987) and 5-3/32% from April 1, 1987 through December 31, 1989 and 5% thereafter of tangible personal property purchased for use, consumption or storage in Utah; includes rentals in lieu of purchase, and services or repair, renovation and certain installations of tangible personal property.

Applicable to: Licensed vendors liable for collection of tax; purchasers liable if not taxed by vendor

Disposition of Revenue: General Fund

Legal Citations: §§59-12-101 to 59-12-119, Utah Code Ann. 1953, as amended.

As amended by Chapter 140, Laws of Utah 1969; Chapter 14, First Special Session, Laws of Utah 1969; Chapter 153, Laws of Utah 1971, 1975, 1976; Chapter 220, Laws of Utah 1977.

Legislative Changes:

HB 151 Sales and Use Tax Reporting Requirements - Requires the reporting of the location where sales subject to the local option sales and use tax are consummated.

Legislative Fiscal Note: The costs associated with this bill can be handled within the Tax Commission budget.

Amends §11-9-8, Utah Code Ann. 1953
Effective Date: July 1, 1987

HB 246 Sales Tax Exemption for WIC - Exempts purchases made under the women, infant and childrens (WIC) program of the U.S. Department of Agriculture for sales tax.

Legislative Fiscal Note: This bill reduces General Fund revenue by $385,600 in FY 1988 and by $642,600 in FY 1989. Local governments will lose $75,600 in FY 1988 and $126,00 in FY 1989. If this bill is not enacted, federal funding of the WIC program will be jeopardized.

Amends §59-12-104, Utah Code Ann. 1953
Effective Date: October 1, 1987

HB 312 Revisor's Statute - Tax Code - Makes technical corrections to various tax statutes. It clarifies penalties, changes property tax dates for consistency with S.B. 71, clarifies when corporate franchise tax returns are due for a suspended corporation, reinstates language relating to the sales taxation of telephone or telegraph service, and renumbers a section.

Legislative Fiscal Note: None required

Amends §§59-1-401, 59-2-322, 59-2-323, 59-5-3.5, 59-7-157, 59-12-103 and 73-8-18, Utah Code Ann. 1953
Effective Date: March 16, 1987

SB 70 Chapter 1, Title 59 - Phase II Recodification - This bill is a product of the Tax Recodification Commission. Combines general and administrative provisions into a new chapter. The bill provides for uniform tax penalties, interest, confidentiality, and waiver provisions. It reorganizes the statutes relating to the general administration of all of the taxes, including the duties and powers of the State Tax Commission. It also makes other technical changes for clarification and conformity.

Legislative Fiscal Note: This bill is recommended by the Tax Recodification Commission and the Revenue and Taxation Committee as a result of their 1986 interim study.

Amends §§40-4-14 and 41-11a-13; renumbers and amends 31A-3-204, 32A-11-3, 59-5-70, 59-5-71, 59-12A-7, 59-12A-10, 59-13-25, 59-13-27, 59-13-55, 59-13-56, 59-14A-62, 59-14A-89, 59-14A-92, 59-15-3, 59-15-5, 59-15-8, 59-15-9, 59-15-19, 59-18a-14, 59-18a-17, 59-22-1 through 59-22-9, 59-24-1 through 59-24-9, 59-30-1 through 59-30-5 and 59-31-1 through 59-31-7; Enacts 59-1-101, 59-1-401 through 59-1-403 and 76-8-1101; Repeals 59-11-16, Utah Code Ann. 1953.
Effective Date: February 6, 1987 (Retrospective operation to January 1, 1987)

SB 72 Sales and Use Taxes - Phase II Recodification - This bill is a product of the Tax Recodification Commission. It combines sales and use taxes and other sales related taxes into one chapter. The bill renumbers sections and makes other technical corrections for conformity and consistency.

Legislative Fiscal Note: This bill is recommended by the Tax Recodification Commission and the Revenue and Taxation Committee as a result of their 1986 interim study.

Amends §§10-8-86, 11-13-26, 13-17-3, 17-31-1, 63-51-4 and 63-51-7 and renumbers and amends 11-9-1 through 11-9-5, 11-9-7, 11-9-8, 11-9-10, 17-31-2 through 17-31-7, 59-15-1 through 59-15-12 and 59-15-17 through 59-15-21; Enacts 59-12-105; Repeals 11-9-6, 11-9-9, 11-9-11, 59-15-3.5, 59-15-22, 59-16-1 through 59-16-11, 59-16-14 through 59-16-22, 59-16-24 and 59-16-25, Utah Code Ann. 1953
Effective Date: February 6, 1987 (Retrospective operation to January 1, 1987)

SB 191 Sales Tax Increase - Increases the state sales and use tax rate by 1/2% from 4-38/64% to 5-3/32% from April 1, 1987 to December 31, 1989, and 5% thereafter.

Legislative Fiscal Note: With an effective date of July 1, 1987, this bill would increase General Fund revenues by $26,010,000 in FY 1988.

Amends §59-12-103, Utah Code Ann. 1953
Effective Date: April 1, 1987

1987 Special Session Legislative Changes:

HB 8 Sales and Use Tax Exemption for Steel Manufacturing Facilities Provided sales tax exemption for certain purchases of materials and equipment by a steel mill which was nonproducing prior to July 1, 1987. The exemption expires on June 30, 1994.

Legislative Fiscal Note: No reduction in FY 88 revenue estimates is necessary if this bill is enacted since no revenues from sales that are exempted by the bill were anticipated at the time revenue estimates were adopted by the legislature. However, approximately $2,000,000 in sales tax revenue will not be collected in FY 88 if current plans to purchase equipment for the Geneva Steel Manufacturing facility are realized. It is not known what purchases might be anticipated over the life of the exemption nor the number of non-operating facilities which might be purchased.

Amends §59-12-104, Utah Code Ann. 1953
Effective Date: July 1, 1987

SB 11 Sales Tax Exemptions - Long Term Construction Contracts - Provided a refund of the 1/2% state tax increase on April 1, 1987 to persons who had executed written, binding, contracts before March 1, 1987.

Legislative Fiscal Note: The sales tax exemption provided in this bill would reduce FY 88 and FY 89 General Fund revenues by approximately $1,250,000 - $2,025,000 each year. Local revenue would be reduced $240,200 - $360,300 in each year and transit taxes would be reduced $66,300 - $99,400 in each year.

Amends §59-12-105, Utah Code Ann. 1953
Effective Date: April 1, 1987

Contact: Auditing Division, 530-6290

Table 15

GROSS TAXABLE RETAIL SALES, SERVICES & BUSINESS PURCHASES IN UTAH
FISCAL YEARS 1984-85 THROUGH 1986-87
CLASSIFIED BY MAJOR INDUSTRY

	MAJOR INDUSTRY	GROSS RETAIL SALES&PURCHASES FY 1985	GROSS RETAIL SALES&PURCHASES FY 1986	GROSS RETAIL SALES&PURCHASES FY 1987	% OF CHANGE 1985 TO 1986	% OF CHANGE 1986 TO 1987
1	AGRICULTURE,FORESTRY & FISHING	$9,382,476	$8,700,789	$9,488,435	-7.3	9.1
2	MINING	$190,754,957	$118,459,029	$90,299,065	-37.9	-23.8
3	CONSTRUCTION	$342,745,499	$299,242,841	$213,423,531	-12.7	-28.7
4	MANUFACTURING	$968,171,530	$948,581,493	$787,617,456	-2.0	-17.0
5	TRANSPORTATION	$66,693,618	$54,569,154	$43,363,894	-18.2	-20.5
6	COMMUNICATIONS	$308,709,485	$329,583,292	$381,306,998	6.8	15.7
7	ELECTRIC & GAS	$858,057,091	$803,160,164	$813,076,786	-6.4	1.2
8	WHOLESALE-DURABLE GOODS	$1,217,382,935	$1,160,087,929	$1,002,753,000	-4.7	-13.6
9	WHOLESSALE- NONDURABLE GOODS	$214,894,460	$210,695,500	$188,768,017	-2.0	-10.4
10	RETAIL-BUILDING & GARDEN	$531,630,190	$528,300,805	$547,636,507	-0.6	3.7
11	RETAIL-GENERAL MERCHANDISE	$883,111,105	$918,227,410	$959,005,715	4.0	4.4
12	RETAIL-FOOD STORES	$1,539,602,067	$1,695,255,127	$1,819,271,743	10.1	7.3
13	RETAIL-MOTOR VEHICLE DEALERS ETC.	$1,326,899,075	$1,368,249,337	$1,422,349,862	3.1	4.0
14	RETAIL-APPAREL & ACCESSORIES	$301,865,169	$326,205,967	$329,138,065	8.1	0.9
15	RETAIL-FURNITURE & HOME FURNISHINGS	$437,087,404	$444,053,051	$491,230,778	1.6	10.6
16	RETAIL-EATING & DRINKING PLACES	$607,372,238	$667,021,447	$698,689,441	9.8	4.7
17	RETAIL-MISCELLANEOUS	$830,778,651	$817,798,219	$749,991,367	-1.6	-8.3
18	FINANCE,INSURANCE & REAL ESTATE	$51,573,507	$61,912,250	$73,783,856	20.0	19.2
19	SERVICES-HOTEL & LODGING	$208,741,451	$214,373,735	$208,274,738	2.7	-2.8
20	SERVICES-PERSONAL	$70,118,018	$71,470,183	$76,923,116	1.9	7.6
21	SERVICES-BUSINESS	$451,634,298	$426,293,315	$415,627,518	-5.6	-2.5
22	SERVICES-AUTO & MISC REPAIR	$421,137,001	$426,398,877	$445,908,029	1.2	4.6
23	SERVICES-AMUSEMENT & RECREATION	$131,044,475	$137,773,585	$148,398,434	5.1	7.7
24	SERVICES-HEALTH	$26,045,084	$28,286,776	$30,043,913	8.6	6.2
25	SERVICES-ED.,LEGAL,SOCIAL, & MISC.	$69,655,491	$60,079,882	$60,483,650	-13.7	0.7
26	PUBLIC ADMINISTRATION	$101,551,818	$72,450,026	$78,411,936	-28.7	8.2
27	PRIVATE MOTOR VEHICLE SALES	$222,716,484	$213,523,919	$216,240,445	-4.1	1.3
28	OCCASIONAL RETAIL SALES	$19,230,865	$36,458,817	$12,742,917	89.6	-65.0
29	NONDISCLOSABLE OR SIC UNCODED	$22,811,987	$34,627,258	$24,121,912	51.8	-30.3
		$12,431,398,429	$12,481,840,177	$12,338,371,124	0.4	-1.1

Table 16

GROSS TAXABLE RETAIL SALES, SERVICES & BUSINESS PURCHASES IN UTAH
FISCAL YEARS 1984-85 THROUGH 1986-87
CLASSIFIED BY DETAILED INDUSTRY

	DETAILED INDUSTRY	GROSS RETAIL SALES&PURCHASES FY 1985	GROSS RETAIL SALES&PURCHASES FY 1986	GROSS RETAIL SALES&PURCHASES FY 1987	% CHANGE 1985-86	% CHANGE 1986-87
1	AGRICULTURAL PRODUCTION CROPS	$544,796	$632,965	$782,108	16.2	23.6
2	AG. PRODUCTION LIVESTOCK	$2,547,945	$1,123,823	$1,014,430	-55.9	-9.7
3	AG. SERVICES	$6,248,336	$6,941,857	$7,688,781	11.1	10.8
4	FORESTRY	$25,995	$1,901	$838	-92.7	-55.9
5	FISHING, HUNTING & TRAPPING	$15,404	$243	$2,278	-98.4	837.4
6	METAL MINING	$21,405,838	$-13,259,733	$19,584,233	-162	-248
7	BITUMINOUS COAL AND LIGNITE MINING	$25,778,257	$28,234,697	$20,241,489	9.5	-28.3
8	OIL AND GAS EXTRACTION	$107,891,509	$74,049,150	$34,528,277	-31.4	-53.4
9	NONMETALLIC MINERALS EXCEPT FUELS	$35,679,353	$29,434,915	$15,945,086	-17.5	-45.8
10	GENERAL BUILDING CONTRACTORS	$113,341,261	$83,160,331	$38,004,070	-26.6	-54.3
11	HEAVY CONSTRUCTION CONTRACTORS	$55,863,115	$53,622,580	$36,897,347	-4.0	-31.2
12	SPECIAL TRADE CONTRACTORS	$173,541,123	$162,459,930	$138,522,114	-6.4	-14.7
13	FOOD AND KINDRED PRODUCTS	$43,258,778	$40,748,630	$40,353,993	-5.8	-1.0
14	TEXTILE PRODUCTS	$5,363,716	$6,717,972	$4,930,491	25.2	-26.6
15	APPAREL AND OTHER TEXTILE PRODUCTS	$15,886,397	$12,376,405	$13,622,811	-22.1	10.1
16	LUMBER & WOOD PRODUCTS	$75,779,255	$64,324,141	$57,752,601	-15.1	-10.2
17	FURNITURE AND FIXTURES	$7,224,133	$6,574,428	$5,979,012	-9.0	-9.1
18	PAPER AND ALLIED PRODUCTS	$22,170,024	$8,691,358	$6,289,013	-60.8	-27.6
19	PRINTING AND PUBLISHING	$81,191,754	$79,428,750	$94,130,317	-2.2	18.5
20	CHEMICALS AND ALLIED PRODUCTS	$33,606,565	$30,116,509	$25,350,172	-10.4	-15.8
21	PETROLEUM AND COAL PRODUCTS	$55,238,372	$73,485,733	$43,308,643	33.0	-41.1
22	RUBBER AND MISC. PLASTICS PRODUCTS	$4,301,147	$3,887,988	$3,819,790	-9.6	-1.8
23	LEATHER AND LEATHER PRODUCTS	$603,262	$650,225	$658,245	7.8	1.2
24	STONE, CLAY & GLASS PRODUCTS	$158,993,593	$154,406,317	$134,824,576	-2.9	-12.7
25	PRIMARY METAL INDUSTRIES	$60,440,784	$71,900,049	$30,683,121	19.0	-57.3
26	FABRICATED METAL PRODUCTS	$99,459,047	$88,144,942	$57,101,939	-11.4	-35.2
27	MACHINERY, EXCEPT ELECTRICAL	$86,732,081	$84,829,108	$70,241,559	-2.2	-17.2
28	ELECTRIC AND ELECTRONIC EQUIPMENT	$63,072,980	$36,103,958	$42,540,563	-42.8	17.8
29	TRANSPORTATION EQUIPMENT	$115,368,349	$148,284,725	$117,041,937	28.5	-21.1
30	INSTRUMENTS AND RELATED PRODUCTS	$7,539,859	$7,663,254	$6,874,635	1.6	-10.3
31	MISCELLANEOUS MANUFACTURING INDUSTRIES	$31,941,434	$30,247,001	$32,114,038	-5.3	6.2
32	RAILROAD TRANSPORTATION	$28,364,561	$20,579,461	$12,226,232	-27.4	-40.6
33	LOCAL INTERURBAN PASSENGER TRANSIT	$1,266,588	$1,063,504	$1,127,490	-16.0	6.0
34	TRUCKING AND WAREHOUSING	$12,867,047	$9,624,300	$6,945,119	-25.2	-27.8
35	WATER TRANSPORTATION	$7,449,487	$8,224,008	$8,463,104	10.4	2.9
36	AIR TRANSPORTATION	$10,812,328	$8,434,291	$10,287,639	-22.0	22.0
37	PIPELINES, EXCEPT NATURAL GAS	$37,327	$20,905	$86,202	-44.0	312.4
38	TRANSPORTATION SERVICES	$5,896,280	$6,622,685	$4,228,108	12.3	-36.2
39	COMMUNICATION	$308,709,485	$245,192,590	.	-20.6	
40	TELEPHONE	.	$76,850,278	$330,727,365	.	
41	TELEGRAPH	.	$384,875	$1,676,912	.	
42	RADIO	.	$131,342	$4,103,769	.	
43	TELEVISION	.	$81,840	$579,941	.	
44	COMMUNICATION NEC	.	$6,942,367	$44,219,011	.	
45	ELECTRIC & GAS	$858,057,091	$803,160,164	$813,076,786	-6.4	1.2
46	WHOLESALE-MOTOR VEHICLE EQUIPMENT	$109,950,421	$102,525,370	$96,171,926	-6.8	-6.2
47	WHOLESALE-FURNITURE & HOME FURN.	$19,584,807	$18,470,157	$20,114,495	-5.7	8.9
48	WHOLESALE-LUMBER & CONST. MATERIAL	$89,348,209	$79,747,135	$63,126,334	-10.7	-20.8
49	WHOLESALE-SPORTING GOODS,TOYS & HOBBY	$7,189,252	$7,109,638	$6,714,254	-1.1	-5.6

Table 16 cont'd

GROSS TAXABLE RETAIL SALES, SERVICES & BUSINESS PURCHASES IN UTAH
FISCAL YEARS 1984-85 THROUGH 1986-87
CLASSIFIED BY DETAILED INDUSTRY

	DETAILED INDUSTRY	GROSS RETAIL SALES&PURCHASES FY 1985	GROSS RETAIL SALES&PURCHASES FY 1986	GROSS RETAIL SALES&PURCHASES FY 1987	% CHANGE 1985-86	% CHANGE 1986-87
50	WHOLESALE-METALS & MINERALS	$39,653,139	$32,969,378	$27,715,344	-16.9	-15.9
51	WHOLESALE-ELECTRICAL GOODS	$245,258,466	$265,315,894	$177,931,464	8.2	-32.9
52	WHOLESALE-HARDWARE,PLUMBING & HEATING	$102,248,848	$106,954,443	$103,472,412	4.6	-3.3
53	WHOLESALE-MACHINERY EQUIPMENT	$583,880,052	$526,734,856	$487,545,713	-9.8	-7.4
54	WHOLESALE-MISC. DURABLE GOODS	$20,269,741	$20,261,058	$19,961,058	-0.0	-1.5
55	WHOLESALE-PAPER & PAPER PRODUCTS	$32,680,240	$31,991,248	$35,267,796	-2.1	10.2
56	WHOLESALE-DRUGS & PROPRIETARIES	$5,544,552	$15,354,957	$6,664,202	176.9	-56.6
57	WHOLESALE-APPAREL,PIECE GOODS,NOTIONS	$7,092,658	$6,868,832	$7,016,338	-3.2	2.1
58	WHOLESALE-GROCERIES & RELATED PRODUCTS	$27,774,599	$27,076,652	$24,444,446	-2.5	-9.7
59	WHOLESALE-FARM PRODUCTS	$880,743	$589,875	$387,050	-33.0	-34.4
60	WHOLESALE-CHEMICAL & ALLIED PRODUCTS	$35,080,574	$30,518,957	$30,280,954	-13.0	-0.8
61	WHOLESALE-PETROLEUM ETC.	$68,502,808	$63,297,547	$51,419,441	-7.6	-18.8
62	WHOLESALE-BEER,WINE & DISTILLED BEV.	$944,503	$946,885	$1,074,510	0.3	13.5
63	WHOLESALE-MISC. NONDURABLE	$36,393,783	$34,050,547	$32,213,280	-6.4	-5.4
64	LUMBER & OTHER BUILDING MATERIALS	$331,033,372	$325,496,639	$385,118,717	-1.7	18.3
65	PAINT,GLASS & WALLPAPER	$58,677,194	$61,948,318	$65,842,911	5.6	6.3
66	HARDWARE STORES	$102,200,356	$98,281,464	$62,858,196	-3.8	-36.0
67	RETAIL NURSERIES & GARDEN	$16,751,441	$19,993,589	$17,669,538	19.4	-11.6
68	MOBILE HOME DEALERS	$22,967,827	$22,580,795	$16,147,145	-1.7	-28.5
69	DEPARTMENT STORES	$627,887,038	$669,264,581	$834,214,234	6.6	24.6
70	VARIETY STORES	$198,683,376	$179,225,933	$49,916,197	-9.8	-72.1
71	MISC. GENERAL MERCHANDISE	$56,540,691	$69,736,896	$74,875,284	23.3	7.4
72	GROCERY STORES	$1,484,214,857	$1,638,438,994	$1,762,357,052	10.4	7.6
73	OTHER FOOD STORES	$55,387,210	$56,816,133	$56,914,691	2.6	0.2
74	NEW & USED CAR DEALERS	$926,689,894	$950,550,030	$973,320,094	2.6	2.4
75	USED CAR DEALERS	$65,858,132	$76,372,574	$86,701,682	16.0	13.5
76	AUTO & HOME SUPPLY	$133,189,525	$133,377,363	$149,892,047	0.1	12.4
77	GAS SERVICE STATIONS	$113,768,707	$115,497,668	$126,566,302	1.5	9.6
78	BOAT DEALERS	$15,668,897	$20,838,375	$25,790,916	33.0	23.8
79	RECREATION & UTILITY TRAILER DEALERS	$27,893,305	$29,154,233	$29,030,445	4.5	-0.4
80	MOTORCYCLE DEALER	$35,670,354	$32,748,712	$24,909,007	-8.2	-23.9
81	OTHER AUTOMOTIVE DEALERS	$8,160,261	$9,710,382	$6,139,369	19.0	-36.8
82	MENS & BOYS CLOTHING	$26,100,633	$24,823,730	$23,918,851	-4.9	-3.6
83	WOMENS CLOTHING & FURS	$128,782,952	$140,712,156	$142,186,040	9.3	1.0
84	CHILDREN & INFANT WEAR	$10,300,834	$11,785,059	$10,011,693	14.4	-15.0
85	FAMILY CLOTHING	$64,914,194	$69,654,508	$66,780,385	7.3	-4.1
86	SHOE STORES	$52,379,872	$55,837,399	$57,711,938	6.6	3.4
87	MISC. APPAREL & ACCESSORIES	$19,386,684	$23,393,115	$28,529,158	20.7	22.0
88	FURNITURE & HOME FURNISHINGS	$232,859,737	$237,749,982	$298,636,406	2.1	25.6
89	HOUSEHOLD APPLIANCES	$77,209,864	$74,334,281	$73,473,750	-3.7	-1.2
90	RADIO,TV & MUSIC STORES	$127,017,803	$131,968,788	$119,120,622	3.9	-9.7
91	EATING PLACES	$574,100,623	$631,528,421	$659,402,576	10.0	4.4
92	DRINKING PLACES	$33,271,615	$35,493,026	$39,286,865	6.7	10.7
93	DRUG & PROPRIETARY	$234,633,029	$185,305,868	$86,438,841	-21.0	-53.4
94	LIQUOR STORES	$67,565,165	$70,027,903	$67,180,245	3.6	-4.1
95	USED MERCHANDISE	$13,437,996	$14,484,256	$16,093,042	7.8	11.1
96	MISC. SHOPPING GOODS STORES	$337,277,128	$353,100,424	$377,828,175	4.7	7.0
97	NONSTORE RETAILERS	$52,585,527	$52,241,264	$54,177,870	-0.7	3.7
98	FUEL & ICE DEALERS	$17,323,063	$13,500,811	$13,850,366	-22.1	2.6

Table 16 cont'd

GROSS TAXABLE RETAIL SALES, SERVICES & BUSINESS PURCHASES IN UTAH
FISCAL YEARS 1984-85 THROUGH 1986-87
CLASSIFIED BY DETAILED INDUSTRY

	DETAILED INDUSTRY	GROSS RETAIL SALES&PURCHASES FY 1985	GROSS RETAIL SALES&PURCHASES FY 1986	GROSS RETAIL SALES&PURCHASES FY 1987	% CHANGE 1985-86	% CHANGE 1986-87
99	FLORISTS, CIGAR & MISC.	$107,956,743	$129,137,693	$134,422,828	19.6	4.1
100	BANKING	$8,838,363	$12,384,630	$10,872,763	40.1	-12.2
101	CREDIT AGENCIES	$22,391,505	$33,496,316	$41,157,722	49.6	22.9
102	SECURITY COMMODITY BROKERS	$695,507	$968,424	$752,178	39.2	-22.3
103	INSURANCE CARRIERS	$775,621	$1,670,540	$2,477,994	115.4	48.3
104	INSURANCE AGENTS,BROKERS & SERVICES	$176,084	$174,617	$290,320	-0.8	66.3
105	REAL ESTATE	$15,314,277	$11,724,502	$17,526,350	-23.4	49.5
106	COMBINED REAL ESTATE & INSURANCE	$18,741	$9,341	$60,066	-50.2	543.0
107	HOLDING & OTHER INVESTMENT OFFICES	$3,363,409	$1,483,880	$646,463	-55.9	-56.4
108	HOTELS & OTHER LODGING	$208,741,451	$214,373,735	$208,274,738	2.7	-2.8
109	LAUNDRY CLEANING & GARMENT	$33,592,529	$35,643,072	$37,657,346	6.1	5.7
110	PHOTOGRAPHY	$11,896,128	$11,630,474	$12,629,369	-2.2	8.6
111	BEAUTY SHOPS	$2,810,411	$2,878,462	$3,157,317	2.4	9.7
112	BARBER SHOPS	$435,107	$306,701	$313,691	-29.5	2.3
113	SHOE REPAIR	$2,873,860	$2,694,905	$3,018,950	-6.2	12.0
114	FUNERAL SERVICES & CREMATORIES	$11,611,807	$12,042,598	$12,526,069	3.7	4.0
115	MISC. PERSONAL SERVICES	$6,898,176	$6,273,971	$7,620,374	-9.0	21.5
116	ADVERTISING	$7,386,198	$7,285,583	$8,616,249	-1.4	18.3
117	CREDIT REPORTING	$11,782	$4,296	$4,100	-63.5	-4.6
118	MAILING,REPRODUCTION,STENOGRAPHIC	$23,749,774	$22,903,782	$28,516,139	-3.6	24.5
119	SERVICE TO BUILDINGS	$6,118,292	$6,196,903	$5,451,597	1.3	-12.0
120	NEWS SYNDICATES	$196,931	$246,808	$327,180	25.3	32.6
121	PERSONNEL SUPPLY	$189,789	$12,475,889	$115,371	6474	-99.1
122	COMPUTER & DATA PROCESSING	$127,174,788	$111,627,841	$112,020,148	-12.2	0.4
123	MISC. BUSINESS SERVICES	$286,806,744	$265,552,215	$260,576,734	-7.4	-1.9
124	AUTOMOTIVE RENTAL	$100,197,565	$106,193,252	$110,795,500	6.0	4.3
125	AUTOMOTIVE PARKING	$180,973	$530,404	$645,929	193.1	21.8
126	AUTOMOTIVE REPAIR SHOPS	$194,272,229	$197,326,966	$210,909,953	1.6	6.9
127	AUTOMOTIVE SERVICE, EXCEPT REPAIR	$9,944,751	$8,765,656	$8,566,788	-11.9	-2.3
128	ELECTRICAL REPAIR	$60,171,432	$54,716,466	$60,585,022	-9.1	10.7
129	WATCH,CLOCK & JEWELRY REPAIR	$1,834,168	$2,084,044	$2,388,833	13.6	14.6
130	REUPHOLSTERY & FURNITURE REPAIR	$7,552,840	$7,462,344	$8,254,198	-1.2	10.6
131	MISC. REPAIR SHOPS	$46,983,043	$49,319,745	$43,781,806	5.0	-11.2
132	MOTION PICTURES	$38,804,954	$35,965,139	$36,069,345	-7.3	0.3
133	AMUSEMENT & RECREATION	$92,239,521	$101,808,446	$112,329,089	10.4	10.3
134	HEALTH SERVICES	$26,045,084	$28,286,776	$30,043,913	8.6	6.2
135	LEGAL SERVICES	$172,495	$338,481	$311,352	96.2	-8.0
136	EDUCATIONAL SERVICES	$40,451,389	$35,247,152	$37,443,536	-12.9	6.2
137	SOCIAL SERVICES	$5,268,506	$1,801,788	$2,272,083	-65.8	26.1
138	MUSEUMS,BOTANICAL & ZOOLOGICAL GARDENS	$709,910	$878,547	$847,578	23.8	-3.5
139	MEMBERSHIP ORGANIZATIONS	$12,379,767	$12,201,536	$9,946,802	-1.4	-18.5
140	PRIVATE HOUSEHOLDS		$16,730	$19,507		16.6
141	ENGINEERS,ACCOUNTANTS ET AL.	$10,673,424	$9,595,648	$9,642,792	-10.1	0.5
142	EXECUTIVE,LEGISLATURE & GENERAL	$62,639,452	$67,639,977	$74,540,267	8.0	10.2
143	JUSTICE,PUBLIC ORDER & SAFETY	$10,445	$2,974	$4,114	-71.5	38.3
144	ADMIN. OF HUMAN RESOURCES	$1,144	$9,486	$38,799	729.2	309.0
145	ENVIRONMENTAL QUALITY & HOUSING	$38,552,332	$4,537,315	$3,410,518	-88.2	-24.8
146	ADMIN. OF ECONOMIC PROGRAMS	$348,445	$260,274	$418,238	-25.3	60.7
147	PRIVATE VEHICLE SALES-OWED & PAID	$222,611,203	$213,341,337	$215,953,251	-4.2	1.2

Table 16 cont'd

GROSS TAXABLE RETAIL SALES, SERVICES & BUSINESS PURCHASES IN UTAH
FISCAL YEARS 1984-85 THROUGH 1986-87
CLASSIFIED BY DETAILED INDUSTRY

	DETAILED INDUSTRY	GROSS RETAIL SALES&PURCHASES FY 1985	GROSS RETAIL SALES&PURCHASES FY 1986	GROSS RETAIL SALES&PURCHASES FY 1987	% CHANGE 1985-86	% CHANGE 1986-87
148	PRIVATE VEHICLE SALES - NET DIFFERENCE	$105,281	$182,582	$287,194	73.4	57.3
149	OCCASIONAL RETAIL SALES	$19,230,865	$36,458,817	$12,742,917	89.6	-65.0
150	NONDISCLOSABLE OR SIC UNCODED	$22,811,987	$34,627,258	$24,121,912	51.8	-30.3
		$12,431,398,429	$12,481,840,177	$12,338,371,124	0.4	-1.1

Table 17

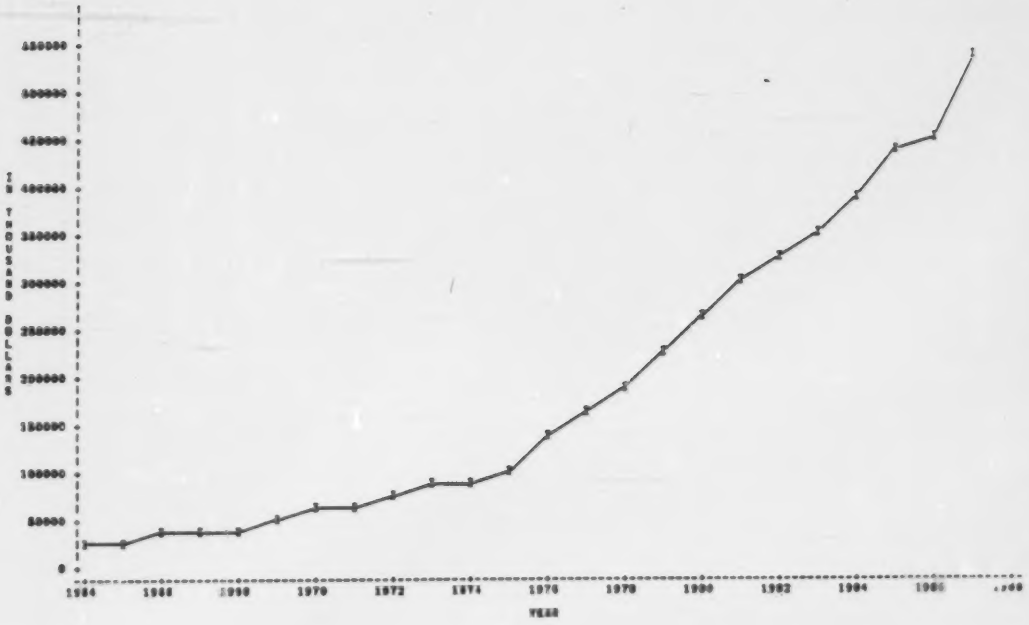
QUARTERLY GROSS TAXABLE RETAIL SALES, SERVICES & BUSINESS PURCHASES IN UTAH

FISCAL YEAR 1987, BY MAJOR INDUSTRY

	MAJOR INDUSTRY	GROSS SALES 1986.2	GROSS SALES 1986.3	GROSS SALES 1986.4	GROSS SALES 1987.1	GROSS SALES FY 1986-87
1	AGRICULTURE,FORESTRY & FISHING	$3,345,227	$2,286,068	$2,463,519	$1,393,621	$9,488,435
2	MINING	$21,026,786	$23,006,129	$27,157,289	$19,108,861	$90,259,065
3	CONSTRUCTION	$60,381,150	$64,791,063	$52,042,096	$36,209,222	$213,423,531
4	MANUFACTURING	$228,804,110	$203,412,005	$194,392,260	$161,009,081	$787,617,456
5	TRANSPORTATION	$10,259,625	$10,155,033	$15,357,095	$7,592,141	$43,363,894
6	COMMUNICATIONS	$88,176,317	$99,419,899	$92,702,538	$101,008,244	$381,306,998
7	ELECTRIC & GAS	$180,504,918	$157,380,385	$213,497,790	$261,693,693	$813,076,786
8	WHOLESALE-DURABLE GOODS	$255,562,159	$252,378,894	$271,130,783	$223,681,164	$1,002,753,000
9	WHOLESSALE- NONDURABLE GOODS	$45,990,950	$49,436,644	$49,910,080	$43,430,343	$188,768,017
10	RETAIL-BUILDING & GARDEN	$149,571,421	$164,846,635	$138,684,540	$94,533,911	$547,636,507
11	RETAIL-GENERAL MERCHANDISE	$210,987,402	$230,567,947	$337,165,012	$180,285,354	$959,005,715
12	RETAIL-FOOD STORES	$455,607,416	$481,294,726	$438,407,822	$443,961,779	$1,819,271,743
13	RETAIL-MOTOR VEHICLE DEALERS ETC.	$392,396,630	$424,974,237	$325,694,165	$279,284,830	$1,422,349,862
14	RETAIL-APPAREL & ACCESSORIES	$74,505,661	$82,679,598	$104,576,694	$67,376,112	$329,138,065
15	RETAIL-FURNITURE & HOME FURNISHINGS	$105,070,180	$125,007,557	$152,923,470	$108,229,571	$491,230,778
16	RETAIL-EATING & DRINKING PLACES	$174,043,439	$180,251,175	$168,547,485	$175,847,342	$698,689,441
17	RETAIL-MISCELLANEOUS	$175,717,076	$176,268,770	$226,402,104	$171,603,417	$749,991,367
18	FINANCE,INSURANCE & REAL ESTATE	$15,951,132	$15,929,379	$19,877,639	$22,025,706	$73,783,856
19	SERVICES-HOTEL & LODGING	$52,164,703	$59,933,491	$39,685,680	$56,490,864	$208,274,738
20	SERVICES-PERSONAL	$18,776,603	$18,255,690	$20,714,692	$19,176,131	$76,923,116
21	SERVICES-BUSINESS	$85,887,952	$98,648,839	$116,253,945	$114,836,782	$415,627,518
22	SERVICES-AUTO & MISC REPAIR	$108,034,966	$115,746,579	$106,750,386	$115,376,098	$445,908,029
23	SERVICES-AMUSEMENT & RECREATION	$28,450,870	$34,606,481	$30,343,774	$54,997,309	$148,398,434
24	SERVICES-HEALTH	$7,090,553	$6,869,519	$8,222,114	$7,861,727	$30,043,913
25	SERVICES-ED.,LEGAL,SOCIAL, & MISC.	$14,092,152	$14,129,944	$15,306,779	$16,954,775	$60,483,650
26	PUBLIC ADMINISTRATION	$21,057,467	$18,512,504	$18,629,663	$20,212,302	$78,411,936
27	PRIVATE MOTOR VEHICLE SALES	$70,880,815	$52,631,961	$43,194,048	$49,533,621	$216,240,445
28	OCCASIONAL RETAIL SALES	$-4,078,748	$5,331,876	$7,765,337	$3,724,452	$12,742,917
29	NONDISCLOSABLE OR SIC UNCODED	$9,801,907	$3,547,897	$4,825,543	$5,946,585	$24,121,912
		$3,060,060,839	$3,172,300,925	$3,242,624,342	$2,863,385,018	$12,338,371,124

INDIVIDUAL INCOME TAX

INDIVIDUAL INCOME TAX



Fiscal Year	Collections	Fiscal Year	Collections
1968	$43,316,845	1978	$188,893,615
1969	50,887,135	1979	225,955,596
1970	61,334,600	1980	265,327,485
1971	61,883,516	1981	294,947,280
1972	74,096,483	1982	331,139,396
1973	88,546,711	1983	347,976,960[a]
1974	90,032,358	1984	390,912,919[b]
1975	104,919,366	1985	435,509,993[c]
1976	140,561,916	1986	454,289,507[d]
1977	158,268,002	1987	533,287,567[e]

a. Figure includes $2,170,434 from the mineral production withholding tax.
b. Figure includes $2,620,914 from the mineral production withholding tax.
c. Figure includes $4,392,302 from the mineral production withholding tax.
d. Figure includes $5,324,940 from the mineral production withholding tax.
e. Figure includes $1,511,580 from the mineral production withholding tax.

Rate of Tax: The following rates are effective for taxable years beginning on or after January 1, 1981:

(a) FOR SINGLE TAXPAYER (exempt head of household) and FOR MARRIED FILING SEPARATE RETURNS:

If state taxable income is	The tax is
Not over $750	2-3/4% of state taxable income
Over $750 to $1,500	$21, plus 3-3/4% of amount over $750
Over $1,500 to $2,250	$49, plus 4-3/4% of amount over $1,500
Over $2,250 to $3,000	$84, plus 5-3/4% of amount over $2,250
Over $3,000 to $3,750	$128, plus 6-3/4% of amount over $3,000
Over $3,750	$178, plus 7-3/4% of amount over $3,750

(b) FOR MARRIED FILING JOINT RETURN AND HEAD OF HOUSEHOLD

If state taxable income is	The tax is
Not over $1,500	2-3/4% of state taxable income
Over $1,500 to $3,000	$41, plus 3-3/4% of amount over $1,500
Over $3,000 to $4,500	$98, plus 4-3/4% of amount over $3,000
Over $4,500 to $6,000	$169, plus 5-3/4% of amount over $4,500
Over $6,000 to $7,500	$255, plus 6-3/4% of amount over $6,000
Over $7,500	$356, plus 7-3/4% of amount over $7,500

Exemptions and standard deductions are the same as allowed by federal law as of December 31, 1974 ($750 for each exemption); for single, married filing jointly and head of household a standard deduction of $1,300 minimum or 15% of adjusted gross income with a $2,000 maximum; and for married filing separately, $650 minimum or 15% of adjusted gross income with a $1,000 maximum.

Applicable to: All resident individuals and fiduciaries who are required to file returns under federal rules and any nonresidents or part-year residents having income from Utah sources. Employers are liable for withholding a percentage (set by the Tax Commission) of federal withholding or from Tax Commission optional tables. Quarterly returns are required plus monthly prepayments of withholding averages over $500 per month. The percentage of Utah tax to be withheld as of February 1, 1979 to July 1, 1982 is 26% of the federal withholding; 28% from July 1, 1982 to June 30, 1983; 31% from July 1, 1983 to December 31, 1984; 32% from January 1, 1985 to March 30, 1986; and 33% from April 1, 1986.

Disposition of Revenue: Uniform School Fund

Legal Citation: §59-14A, Utah Code Ann. 1953

Legislative Changes:

HB 103 Income Tax - Increases the standard deduction and personal exemptions, repeals the federal income tax deduction.

Legislative Fiscal Note: Adoption of the federal standard deduction, 75 percent of the federal personal exemption, elimination of the federal tax deduction, and reduction of the retirement deduction, will increase FY 1988 revenues to the Uniform School Fund by $50,000,000, which will occur anyway due to the relationship between state income taxes and new federal tax provisions.

Amends: §§59-10-111, 59-10-114, 59-10-202, 59-10-402, 59-10-407, Utah Code Ann. 1953
Effective date: January 1, 1987

Contact: Auditing Division, Income Tax, 530-6375

Table 18

SUMMARY OF 1986 INDIVIDUAL INCOME TAX RETURNS WITH UTAH ADDRESSES FILING WITH I.R.S.

ADJUSTED GROSS INCOME CLASS	NO. OF RETURNS	ADJUSTED GROSS INCOME#	FEDERAL# TAX PAID	EFFECTIVE FED. TAX RATE	NO. OF NET## EXEMPTIONS
		STATE OF UTAH			
UNDER $1	7099	$-209,910,181	$438,984	-0.21	19663
$ 1 - 5000	97700	$255,329,643	$2,139,603	0.84	127658
$ 5001 - 10000	83978	$623,252,100	$23,598,694	3.79	147706
$ 10001 - 15000	71699	$892,609,500	$53,828,305	6.03	154453
$ 15001 - 20000	61841	$1,077,390,812	$80,645,776	7.49	158540
$ 20001 - 25000	55340	$1,242,688,326	$104,164,432	8.38	167818
$ 25001 - 30000	50715	$1,392,310,677	$125,882,442	9.04	174431
$ 30001 - 35000	42431	$1,374,427,736	$132,017,394	9.61	159327
$ 35001 - 40000	33025	$1,234,772,169	$128,811,889	10.43	128392
$ 40001 - 45000	24248	$1,026,757,671	$115,926,003	11.29	94771
$ 45001 - 50000	17173	$812,836,680	$99,558,766	12.25	66751
$ 50001 - 75000	30390	$1,779,827,977	$255,500,154	14.36	116707
$ 75001 - 100000	5725	$486,410,763	$87,925,280	18.08	22201
$100001 - 250000	4556	$634,596,500	$150,754,501	23.76	18376
OVER $250,000	705	$390,641,398	$142,797,884	36.55	2510
TOTAL STATE OF U	586626	$13,013,941,771	$1,503,990,106	11.56	1559305
		B. PERCENTAGE DISTRIBUTION			
UNDER $1	1.2	-1.6	0.0		1.3
$ 1 - 5000	16.7	2.0	0.1		8.2
$ 5001 - 10000	14.3	4.8	1.6		9.5
$ 10001 - 15000	12.2	6.9	3.6		9.9
$ 15001 - 20000	10.5	8.3	5.4		10.2
$ 20001 - 25000	9.4	9.5	6.9		10.8
$ 25001 - 30000	8.6	10.7	8.4		11.2
$ 30001 - 35000	7.2	10.6	8.8		10.2
$ 35001 - 40000	5.6	9.5	8.6		8.2
$ 40001 - 45000	4.1	7.9	7.7		6.1
$ 45001 - 50000	2.9	6.2	6.6		4.3
$ 50001 - 75000	5.2	13.7	17.0		7.5
$ 75001 - 100000	1.0	3.7	5.8		1.4
$100001 - 250000	0.8	4.9	10.0		1.2
OVER $250,000	0.1	3.0	9.5		0.2
TOTAL	100.0	100.0	100.0		100.0
		C. AVERAGE PER RETURN			
UNDER $1		$-29,568	$62		2.77
$ 1 - 5000		$2,613	$22		1.31
$ 5001 - 10000		$7,422	$281		1.76
$ 10001 - 15000		$12,449	$751		2.15
$ 15001 - 20000		$17,422	$1,304		2.56
$ 20001 - 25000		$22,455	$1,882		3.03
$ 25001 - 30000		$27,454	$2,482		3.44
$ 30001 - 35000		$32,392	$3,111		3.75
$ 35001 - 40000		$37,389	$3,900		3.89
$ 40001 - 45000		$42,343	$4,781		3.91
$ 45001 - 50000		$47,331	$5,797		3.89
$ 50001 - 75000		$58,566	$8,407		3.84
$ 75001 - 100000		$84,966	$15,359		3.88
$100001 - 250000		$139,297	$33,091		4.03
OVER $250,000		$554,062	$202,536		3.56
TOTAL		$22,184	$2,564		2.66

DOLLAR AMOUNTS MAY NOT SUM EXACTLY DUE TO ROUNDING OF CENTS

EXCLUDES OLD AGE AND BLIND EXEMPTIONS, PROXY FOR POPULATION

Table 19

COMPARATIVE COUNTY PROFILE FOR 1985:
NUMBER OF RETURNS, ADJUSTED GROSS INCOME,
NET EXEMPTIONS AND AVERAGE EXEMPTIONS PER RETURN

County	Household Proxy # of Returns	Adjusted Gross Income (in millions of dollars)	Population Proxy Net Exemptions	Avg.
Bear River	33,278	$ 665.1	94,118	2.91
Box Elder	12,168	$ 266.0	35,116	2.89
Cache	20,522	$ 387.3	57,209	2.79
Rich	588	$ 11.8	1,793	3.05
Wasatch Front	382,370	$8,485.7	969,328	2.68
Morgan	1,766	$ 38.6	5,244	2.97
Weber	59,255	$1,263.0	147,720	2.49
Davis	59,024	$1,367.0	164,149	2.78
Salt Lake	252,161	$5,591.0	625,049	2.48
Tooele	10,164	$ 226.1	27,166	2.67
Mountain Lands	77,271	$1,479.9	219,916	2.68
Summit	4,893	$ 102.3	11,541	2.36
Utah	69,330	$1,322.2	199,830	2.88
Wasatch	3,048	$ 55.4	8,545	2.80
Central	16,213	$ 286.3	48,405	2.94
Juab	1,925	$ 33.0	5,497	2.86
Millard	3,829	$ 77.8	12,098	3.16
Piute	395	$ 4.7	1,105	2.80
Sanpete	4,539	$ 73.3	13,740	3.03
Sevier	4,838	$ 88.4	13,992	2.89
Wayne	687	$ 9.1	1,973	2.87
Southwestern	21,456	$ 361.8	59,721	2.79
Beaver	1,558	$ 21.0	4,413	2.83
Garfield	1,316	$ 18.2	3,682	2.80
Iron	6,043	$ 102.5	16,945	2.80
Kane	1,507	$ 25.4	4,192	2.78
Washington	11,032	$ 194.7	30,489	2.76
Uintah Basin	11,853	$ 236.1	35,554	2.95
Daggett	221	$ 3.9	619	2.80
Duchesne	4,757	$ 94.3	14,735	3.10
Uintah	6,875	$ 137.9	20,200	2.94
Southeastern	15,642	$ 322.7	45,101	2.93
Carbon	7,547	$ 171.2	20,612	2.73
Emery	3,266	$ 71.9	10,681	3.27
Grand	2,397	$ 39.3	5,862	2.45
San Juan	2,432	$ 40.3	7,946	3.27

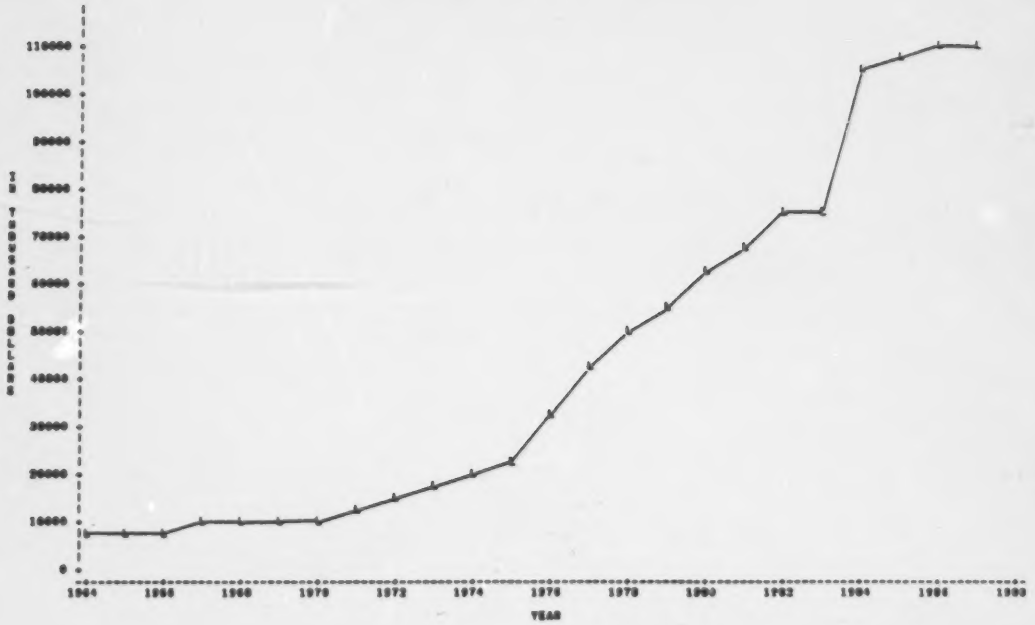
Table 20

SUMMARY OF 1987 STATE INCOME TAX REFORM

	OLD LAW	NEW LAW
INDIVIDUAL TAX RATES	Six Brackets 2.75% to 7.75%	Unchanged
EXEMPTIONS		
Self, Spouse, Dependents	$750	75% of federal 1987: $1,425 1988 $1,463 1989 $1,500
STANDARD DEDUCTIONS		1987 1988
Single Returns	$1,300 to $2,000	$2,540 $3,000
Joint Returns	for all returns	$3,760 $5,000
Heads of Households		$2,540 $4,400
Married Separate		$1,880 $2,550
INDEXING FOR INFLATION		
Adjusting tax-rate brackets and increasing personal exemptions and standard deductions for inflation.	No	Yes, except for tax rate brackets.
FEDERAL TAXES DEDUCTIBLE	Yes	No
OVER 65	Same as federal	Same as federal
RETIREMENT INCOME	$6,000 tax free per retiree over 65 $4,800 tax free per retiree under 65.	$3,600 tax free per retiree over 65 $2,500 tax free per retiree under 65.

LOCAL OPTION SALES AND USE TAX

LOCAL OPTION SALES AND USE TAX



Fiscal Year	Collections	Fiscal Year	Collections
1968	$ 9,491,961	1978	$ 49,177,918
1969	10,589,553	1979	55,949,450
1970	11,174,642	1980	62,736,929
1971	12,402,057	1981	67,002,776
1972	14,369,001	1982	75,053,672
1973	16,604,886	1983	75,552,049
1974	19,036,945	1984	104,750,161*
1975	21,735,782	1985	107,977,933**
1976	33,333,154	1986	109,329,460***
1977	42,148,484	1987	110,607,439****

Rate of Tax: 7/8 of 1% from July 1, 1983 through June 30, 1986; 29/32 of 1% from July 1, 1986 through December 31, 1989; 1% January 1, 1990.

*Includes $10,715,350 of accelerated sales tax collections, not distributed until September, 1984.

**Includes $10,651,038 of accelerated sales tax collections, not distributed until September, 1985.

***Includes $10,842,335 of accelerated sales tax collections, not distributed until September, 1986.

****Includes $11,482,582 of accelerated sales tax collections, not distributed until September, 1987.

Applicable to:

The purchase price on the same transactions as the state sales and use tax laws and must be adopted by ordinance; retailers are liable for the tax collection, purchasers liable under same conditions; as for the local sales and use taxes, the Tax Commission acts as agent for local governmental units.

Disposition of Revenue:

Returned to participating local government units. For fiscal year 1986-87, 75 percent of local option sales taxes were returned on the point of sale basis, while 25 percent were distributed on a prorated population basis, with the exception of three cities: Altamont, Lynndyl, and Kingston.

Legal Citations:

§§59-12-201 through 59-12-208, Utah Code Ann. 1953

Legislative Changes:

Refer to legislative changes under state sales and use tax.

Contact: Steve Hillabrant, Operations Division, Phone 530-6060

Table 21

SUMMARY OF DISTRIBUTION OF UNIFORM LOCAL SALES AND USE TAX
PARTICIPATING UNITS FOR FISCAL YEARS 1985-86 AND 1986-87

Unit	Net Distribution After Administrative Costs 7-1-85 to 6-30-86	7-1-86 to 6-30-87	Percentage Increase (Decrease)
Beaver County (Unincorporated)	$ 27,946.48	$ 40,609.77	45.31
Cities and Towns			
Beaver	94,415.77	103,245.17	9.35
Milford	56,320.96	56,146.83	(0.31)
Minersville	18,390.81	18,955.19	3.07
Total Cities and Towns	$ 169,127.54	$ 178,347.19	5.45
Total Beaver County Including Cities and Towns	$ 197,074.02	$ 218,956.96	11.10
Box Elder Co. (Unincorporated)	$ 448,129.91	$ 444,018.89	(0.92)
Cities and Towns			
Bear River	3,812.93	5,587.06	46.53
Brigham City	822,454.06	876,728.56	6.60
Corrine	14,993.37	19,062.13	27.14
Deweyville	6,812.04	6,861.45	0.73
Elwood	14,730.87	12,474.78	(15.32)
Fielding	8,486.86	8,782.51	3.48
Garland	39,140.80	51,866.15	32.51
Honeyville	22,289.33	22,739.66	2.02
Howell	3,587.92	3,683.44	2.66
Mantua	10,707.56	11,352.50	6.02
Perry	60,416.95	60,534.86	0.20
Plymouth	7,092.24	6,711.43	(5.37)
Portage	4,236.27	4,086.56	3.53
Snowville	11,841.38	12,013.86	1.46
Tremonton	366,035.70	383,061.41	4.65
Willard	40,112.68	41,286.06	2.93
Total Cities and Towns	$1,436,750.96	$1,526,832.42	6.27
Total Box Elder County Including Cities and Towns	$ 1,884,880.87	$1,970,851.31	4.56
Cache County (Unincorporated)	$ 122,983.95	$ 96,336.35	(21.67)
Cities and Towns			
Amalga	22,370.08	20,312.21	(9.20)
Clarkston	12,175.80	12,680.92	4.15
Cornish	4,332.94	4,163.06	(3.92)
Hyde Park	46,297.34	48,145.84	3.99
Hyrum	131,293.14	132,849.75	1.19
Lewiston	48,909.45	43,506.02	(11.05)
Logan	2,175,260.42	2,265,301.31	4.14
Mendon	16,093.46	17,934.22	11.44
Millville	21,226.33	21,069.30	(0.74)
Newton	15,252.64	15,845.25	3.89
Nibley	31,112.97	28,869.61	(7.21)
North Logan	203,927.35	223,559.34	9.63

Table 21 (continued)

Unit	Net Distribution After Administrative Costs 7-1-85 to 6-30-86	7-1-86 to 6-30-87	Percentage Increase (Decrease)
Cache County-cont'd			
Paradise	$ 12,524.24	$ 12,962.07	3.50
Providence	62,962.16	70,371.99	11.77
Richmond	50,616.98	52,912.51	4.54
River Heights	25,388.03	25,180.54	(0.82)
Smithfield	210,565.26	211,200.01	0.30
Trenton	10,975.77	11,532.05	5.07
Wellsville	46,030.47	47,748.56	3.73
Total Cities and Towns	$ 3,147,315.43	$ 3,266,144.56	3.78
Total Cache County Including Cities and Towns	$ 3,270,299.38	$ 3,362,480.91	2.82
Carbon County (Unincorporated)	$ 318,317.36	$ 261,601.89	(17.82)
Cities and Towns			
East Carbon	49,694.31	49,943.56	0.50
Helper	202,706.16	148,672.75	(26.66)
Hiawatha	8,584.21	9,533.73	11.06
Scofield	3,167.13	3,074.93	(2.91)
Sunnyside	20,262.74	20,771.02	2.51
Wellington	47,833.31	48,117.24	0.59
Price	1,018,710.37	1,045,539.44	2.63
Total Cities and Towns	$ 1,350,958.23	$ 1,325,652.67	(1.87)
Total Carbon County Including Cities and Towns	$ 1,669,275.59	$ 1,587,254.56	(4.91)
Daggett County (Unincorporated)	$ 35,272.55	$ 28,663.30	(18.74)
Cities and Towns			
Manila	24,547.29	15,514.58	(36.80)
Total Cities and Towns	$ 24,547.29	$ 15,514.58	(36.80)
Total Daggett County Including Cities and Towns	$ 59,819.84	$ 44,177.88	(26.15)
Davis County (Unincorporated)	$ 366,668.68	$ 296,147.77	(19.23)
Cities and Towns			
Bountiful	2,067,964.01	2,251,061.02	8.85
Centerville	515,015.79	551,177.64	7.02
Clearfield	823,638.82	766,123.78	(6.98)
Clinton	123,768.07	124,588.57	0.66
Farmington	199,836.55	220,430.18	10.31
Fruit Heights	68,641.52	69,989.25	1.96
Kaysville	350,704.20	414,979.12	18.33
Layton	2,045,371.67	2,189,170.57	7.03
North Salt Lake	519,547.54	596,732.51	14.86
South Weber	44,126.47	55,966.14	26.83
Sunset	210,940.61	211,681.40	0.35
Syracuse	276,343.15	311,496.40	12.72
West Bountiful	182,753.65	167,085.83	(8.57)
West Point	46,595.28	47,091.20	1.06
Woods Cross	538,440.14	621,263.61	15.38
Total Cities and Towns	$ 8,013,687.47	$ 8,598,837.22	7.30
Total Davis County Including Cities and Towns	$ 8,380,356.15	$ 8,894,984.99	6.14

Table 21 (continued)

Unit	Net Distribution After Administrative Costs 7-1-85 to 6-30-86	7-1-86 to 6-30-87	Percentage Increase (Decrease)
Duchesne County (Unincorp.)	$ 384,631.85	$ 264,779.47	(31.16)
Cities and Towns			
Altamont	35,553.36	25,367.90	(28.65)
Duchesne	90,968.62	76,303.06	(16.12)
Myton	14,778.25	14,555.81	(1.51)
Roosevelt	579,098.63	429,118.65	(25.90)
Tabiona*	3,593.92	5,143.45	43.12
Total Cities and Towns	$ 723,992.78	$ 550,488.87	(23.96)
Total Duchesne County Including Cities and Towns	$ 1,108,624.63	$ 815,268.34	(26.46)
Emery County (Unincorporated)	$ 122,207.41	99,056.43	(18.94)
Cities and Towns			
Castle Dale	128,535.67	136,249.22	6.00
Clawson	--	856.39	--
Cleveland	16,372.80	23 365.39	42.71
Elmo	7,498.33	12,571.92	67.66
Emery	10,118.61	14,439.14	42.70
Ferron	56,280.70	65,764.67	16.85
Green River	88,454.57	110,928.55	25.41
Huntington	138,248.18	137,012.59	(0.89)
Orangeville	52,750.60	65,776.47	24.69
Total Cities and Towns	$ 498,259.46	566,964.34	13.79
Total Emery County Including Cities and Towns	$ 620,466.87	$ 666,020.77	7.34
Garfield County (Unincorp.)	$ 70,987.99	$ 84,337.02	18.80
Cities and Towns			
Boulder	$ 3,500.07	$ 4,070.25	16.29
Cannonville	5,324.49	5,342.81	0.34
Escalante	29,619.25	30,866.33	4.21
Hatch	4,233.78	4,457.94	5.29
Henrieville	3,471.28	3,524.66	1.54
Panguitch	86,545.08	87,886.82	1.55
Tropic	13,028.31	10,202.17	(21.69)
Total Cities and Towns	$ 145,722.26	$ 146,350.98	0.43
Total Garfield County Including Cities and Towns	$ 216,710.25	$ 230,688.00	6.45
Grand County (Unincorporated)	$ 114,394.86	$ 103,573.58	(9.46)
Cities and Towns			
Moab	375,436.48	361,704.40	(3.66)
Total Cities and Towns	$ 375,436.48	$ 361,704.40	(3.66)
Total Grand County Including Cities and Towns	$ 489,831.34	$ 465,277.98	(5.01)

*No tax distributed prior to fiscal year ending 6-30-86

Table 21 (continued)

Unit	Net Distribution After Administrative Costs 7-1-85 to 6-30-86	7-1-86 to 6-30-87	Percentage Increase (Decrease)
Iron County (Unincorporated)	$ 93,573.41	$ 114,143.49	21.98
Cities and Towns			
Brian Head	55,355.46	64,998.15	17.42
Cedar City	1,044,180.56	994,090.49	(4.80)
Enoch	16,450.41	16,750.38	1.82
Kanarraville	5,305.27	5,398.70	1.76
Paragonah	6,240.73	6,467.08	3.63
Parowan	67,084.03	66,748.35	(0.50)
Total Cities and Towns	$ 1,194,616.46	$ 1,154,453.15	(3.36)
Total Iron County Including Cities and Towns	$ 1,288,189.87	$ 1,268,596.64	(1.52)
Juab County (Unincorporated)	$ 74,049.47	$ 78,447.94	5.94
Cities and Towns			
Eureka	16,616.35	16,069.63	(3.29)
Levan	14,400.91	10,645.97	(26.07)
Mona	11,305.61	11,709.31	3.57
Nephi	220,983.75	208,732.27	(5.54)
Total Cities and Towns	$ 263,306.62	247,157.18	(6.13)
Total Juab County Including Cities and Towns	$ 337,356.09	325,605.12	(3.48)
Kane County (Unincorporated)	$ 101,964.82	$ 108,180.82	6.10
Cities and Towns			
Alton	224.56	517.03	130.24
Big Water	0.00	2,531.38	0.00
Glendale	7,372.95	6,940.17	(5.87)
Kanab	160,554.50	167,134.34	4.10
Orderville	13,833.77	15,345.70	10.93
Total Cities and Towns	$ 181,985.78	$ 192,468.62	5.76
Total Kane County Including Cities and Towns	$ 283,950.60	300,649.44	5.88
Millard County (Unincorporated)	$ 1,072,956.36	$ 385,097.35	(64.11)
Cities and Towns			
Delta	303,708.26	204,784.40	(32.57)
Fillmore	175,477.42	146,165.98	(16.70)
Hinckley	10,352.80	11,623.11	12.27
Holden	8,668.27	9,120.97	5.22
Kanosh	9,783.82	10,252.49	4.79
Leamington	2,942.32	2,576.72	(12.43)
Lynndyl	5,477.97	3,027.78	(44.73)
Meadow	9,111.40	8,573.14	(5.91)
Oak City	9,278.95	9,406.69	1.38
Scipio	7,511.76	7,249.16	(3.50)
Total Cities and Towns	$ 542,312.97	$ 412,780.44	(23.89)
Total Millard County Including Cities and Towns	$ 1,615,269.33	$ 797,877.79	(50.60)

Table 21 (continued)

Unit	Net Distribution After Administrative Costs 7-1-85 to 6-30-86	7-1-86 to 6-30-87	Percentage Increase (Decrease)
Morgan County (Unincorporated)	$ 121,244.47	$ 89,999.94	(25.77)
Cities and Towns			
Morgan City	132,023.95	144,315.41	9.31
Total Cities and Towns	$ 132,023.95	144,315.41	9.31
Total Morgan County Including Cities and Towns	$ 253,268.42	$ 234,315.35	(7.48)
Piute County (Unincorporated)	$ 6,955.04	$ 6,827.76	(1.83)
Cities and Towns			
Circleville	16,652.60	15,383.92	(7.62)
Junction	5,288.72	5,524.79	4.46
Kingston	712.35	744.76	4.55
Marysvale	9,563.59	9,776.43	2.23
Total Cities and Towns	$ 32,217.26	31,429.90	(2.44)
Total Piute County Including Cities and Towns	$ 39,172.30	$ 38,257.66	(2.33)
Rich County (Unincorporated)	$ 42,023.59	36,658.80	(12.77)
Cities and Towns			
Garden City	14,576.79	15,288.34	4.88
Laketown	5,671.64	6,427.88	13.33
Randolph	13,506.94	19,638.93	45.40
Woodruff	7,317.93	7,417.07	1.35
Total Cities and Towns	$ 41,073.30	$ 48,772.22	18.74
Total Rich County Including Cities and Towns	$ 83,096.89	$ 85,431.02	2.81
Salt Lake County (Unincorp.)	$12,861,552.26	$13,508,183.40	5.03
Cities and Towns			
Alta	117,001.04	149,013.82	27.36
Bluffdale	35,481.04	35,139.21	(0.96)
Draper	224,662.05	253,354.33	12.77
Midvale	1,561,072.98	1,596,582.67	2.27
Murray	4,591,078.12	4,937,151.45	7.54
Riverton	335,831.53	355,700.10	5.92
Salt Lake City	19,277,663.46	19,615,525.26	1.75
Sandy	2,812,660.47	3,227,269.49	14.74
South Jordan	182,948.41	190,897.37	4.34
South Salt Lake	3,532,356.83	3,633,655.20	2.87
West Jordan	1,669,762.85	1,722,490.83	3.16)
West Valley City	5,212,970.44	5,412,584.03	3.83
Total Cities and Towns	$39,553,489.22	41,129,363.76	3.98
Total Salt Lake County Including Cities and Towns	$52,415,041.48	54,637,547.16	4.24

Table 21 (continued)

Unit	Net Distribution After Administrative Costs 7-1-85 to 6-30-86	7-1-86 to 6-30-87	Percentage Increase (Decrease)
San Juan County (Unincorp.)	$ 266,955.10	$ 246,126.76	(7.80)
Cities and Towns			
Blanding	153,844.94	142,571.24	(7.33)
Monticello	137,069.60	105,830.24	(22.79)
Total Cities and Towns	$ 290,914.54	$ 248,401.48	(14.61)
Total San Juan County Including Cities and Towns	$ 557,869.64	$ 494,528.24	(11.35)
Sanpete County (Unincorporated)	$ 68,234.39	$ 64,331.14	(5.72)
Cities and Towns			
Centerfield	19,732.49	19,061.62	(3.40)
Ephraim	130,839.08	133,691.30	2.18
Fairview	28,805.81	36,859.53	27.96
Fayette	3,447.49	3,365.73	(2.37)
Fountain Green	13,472.31	14,059.11	4.36
Gunnison	80,938.71	79,283.76	(2.04)
Manti	74,489.53	77,014.52	3.39
Mayfield	9,957.64	10,049.19	0.92
Moroni	36,831.24	35,659.46	(3.18)
Mt. Pleasant	113,627.29	109,303.93	(3.80)
Spring City	14,478.42	15,388.93	6.29
Sterling	6,171.52	6,661.40	7.94
Wales	3,569.39	3,820.54	7.04
Total Cities and Towns	$ 536,360.92	$ 544,219.02	1.47
Total Sanpete County Including Cities and Towns	$ 604,595.31	$ 608,550.16	0.65
Sevier County (Unincorporated)	$ 150,528.69	$ 99,986.54	(33.58)
Cities and Towns			
Anabella	9,720.13	10,206.65	5.01
Aurora	30,778.35	31,315.97	1.75
Elsinore	17,415.81	18,039.27	3.58
Glenwood	8,941.44	8,750.99	(2.13)
Joseph	4,579.53	5,034.06	9.93
Monroe	34,891.90	38,345.54	9.90
Redmond	21,414.23	19,614.97	(8.40)
Richfield	554,777.03	549,964.91	(0.87)
Salina	156,023.16	165,258.11	5.92
Sigurd	15,311.84	16,099.03	5.14
Koosharem	4,465.15	5,214.57	16.78
Total Cities and Towns	$ 858,318.57	$ 867,844.07	1.11
Total Sevier County Including Cities and Towns	$ 1,008,847.26	$ 967,830.61	(4.07)

Table 21 (continued)

Unit	Net Distribution After Administrative Costs 7-1-85 to 6-30-86	7-1-86 to 6-30-87	Percentage Increase (Decrease)
Summit County (Unincorporated)	$ 424,559.09	$ 218,971.09	(48.42)
Cities and Towns			
Coalville	74,970.50	76,745.19	2.37
Francis	11,693.61	9,856.29	(15.71)
Henefer	15,257.77	15,567.94	2.03
Kamas	51,624.22	52,098.69	0.92
Oakley	16,114.71	15,011.97	(6.84)
Park City	1,056,986.71	1,025,107.76	(3.02)
Total Cities and Towns	$ 1,226,647.52	$ 1,194,387.84	(2.63)
Total Summit County Including Cities and Towns	$ 1,651,206.61	$ 1,413,358.93	(14.40)
Tooele County (Unincorporated)	$ 216,308.96	$ 194,019.67	(10.30)
Cities and Towns			
Grantsville	143,128.70	155,080.58	8.35
Stockton	10,347.47	10,488.74	1.37
Tooele	756,190.13	790,407.02	4.52
Vernon	1,800.79	2,341.98	30.05
Wendover	77,147.31	66,273.51	(14.09)
Ophir	832.38	772.82	(7.16)
Rush Valley	7,108.81	6,242.86	(12.18)
Total Cities and Towns	$ 996,555.59	$ 1,031,607.51	3.52
Total Tooele County Including Cities and Towns	$ 1,212,864.55	$ 1,225,627.18	1.05
Uintah County (Unincorporated)	$ 575,351.89	329,934.39	(42.66)
Cities and Towns			
Ballard	81,761.00	44,673.66	(45.36)
Naples	379,371.44	176,670.17	(53.43)
Vernal	974,492.73	794,555.28	(18.46)
Total Cities and Towns	$ 1,435,625.17	$ 1,015,899.11	(29.24)
Total Uintah County Including Cities and Towns	$ 2,010,977.06	$ 1,345,833.50	(33.08)
Utah County (Unincorporated)	$ 821,128.86	$ 557,249.69	(32.14)
Cities and Towns			
Alpine	65,351.87	66,959.95	2.46
American Fork	832,942.50	881,468.92	5.83
Cedar Hills	11,477.80	11,617.70	1.22
Elk Ridge	8,576.68	8,199.86	(4.39)
Genola	14,734.55	14,441.55	(1.99)
Goshen	13,390.24	12,507.37	(6.59)
Highland	66,518.80	61,366.94	(7.74)
Lehi	258,333.98	254,970.67	(1.30)
Lindon	199,552.50	148,079.50	(25.79)
Mapleton	74,398.66	75,311.04	1.23
Orem	3,987,719.72	4,158,034.18	4.27
Payson	320,713.38	339,588.98	5.89
Pleasant Grove	458,580.87	487,069.05	6.21
Provo	3,848,414.15	3,955,815.84	2.79

Table 21 (continued)

Unit	Net Distribution After Administrative Costs 7-1-85 to 6-30-86	7-1-86 to 6-30-87	Percentage Increase (Decrease)
Utah County-cont'd			
Salem	$ 87,337.26	$ 90,204.92	3.28
Santaquin	70,755.71	71,486.20	1.03
Spanish Fork	646,024.84	676,120.40	4.66
Springville	496,151.75	507,306.53	2.25
Woodland Hills	1,684.03	1,678.30	(0.34)
Total Cities and Towns	$11,462,659.39	$11,822,227.90	3.14
Total Utah County Including Cities and Towns	$12,283,788.25	$12,379,477.59	0.78
Wasatch County (Unincorporated)	$ 74,811.53	$ 75,635.42	1.10
Cities and Towns			
Charleston	7,857.80	7,822.64	(0.45)
Heber	303,507.23	310,275.95	2.23
Midway	45,738.91	43,098.86	(5.77)
Soldier Summit	544.44	--	--
Wallsburg	4,457.54	3,649.38	(18.13)
Total Cities and Towns	$ 361,561.48	$ 364,846.83	0.91
Total Wasatch County Including Cities and Towns	$ 436,373.01	$ 440,482.25	0.94
Washington County (Unincorp.)	$ 168,275.57	$ 131,251.59	(22.00)
Cities and Towns			
Enterprise	30,241.46	30,123.89	(0.39)
Hildale	24,071.96	24,995.25	3.84
Hurricane	173,414.74	171,660.42	(1.01)
Ivins	16,343.36	17,568.36	7.50
LaVerkin	32,384.99	34,271.81	5.83
Leeds	6,256.94	6,292.88	0.57
St. George	1,687,018.76	1,950,253.60	15.60
Santa Clara	33,234.57	34,026.36	2.38
Springdale	32,332.66	35,404.34	9.50
Toquerville	6,170.52	6,291.68	1.96
Virgin	3,431.50	3,829.49	11.60
Washington City	103,430.29	111,483.06	7.79
Total Cities and Towns	$ 2,148,331.75	$ 2,426,201.14	12.93
Total Washington County Including Cities and Towns	$ 2,316,607.32	$ 2,557,452.73	10.40
Wayne County (Unincorporated)	$ 27,572.51	$ 30,536.47	10.76
Cities and Towns			
Bicknell	20,681.23	20,438.18	(1.18)
Loa	17,470.81	16,634.97	(4.78)
Lyman	4,467.01	796.59	(82.17)
Torrey	3,674.72	5,240.92	42.62
Total Cities and Towns	$ 46,293.77	$ 43,110.66	(6.88)
Total Wayne County Including Cities and Towns	$ 73,866.28	$ 73,649.13	(0.29)

Table 21 (continued)

Unit	Net Distribution After Administrative Costs 7-1-85 to 6-30-86	7-1-86 to 6-30-87	Percentage Increase (Decrease)
Weber County (Unincorporated)	$ 750,788.61	$ 869,578.46	15.82
Cities and Towns			
Farr West	87,555.26	96,619.79	10.35
Harrisville	52,526.68	58,431.59	11.24
Huntsville	17,353.95	17,290.01	(0.37)
North Ogden	264,362.98	318,591.57	20.51
Ogden	5,994,152.15	5,914,953.43	(1.32)
Plain City	53,833.68	54,894.56	1.97
Pleasant View	116,550.30	107,917.87	(7.41)
Riverdale	718,735.99	1,065,722.65	48.28
Roy	1,024,701.82	1,090,170.16	6.39
South Ogden	619,984.88	654,976.05	5.64
Uintah	24,573.26	26,924.12	9.57
Washington Terrace	229,219.13	251,955.55	9.92
Total Cities and Towns	$ 9,203,550.08	$ 9,658,447.35	4.94
Total Weber County Including Cities and Towns	$ 9,954,338.69	$10,528,025.81	5.76
GRAND TOTAL	$106,324,017.90*	$107,979,058.01	1.56

Notes:

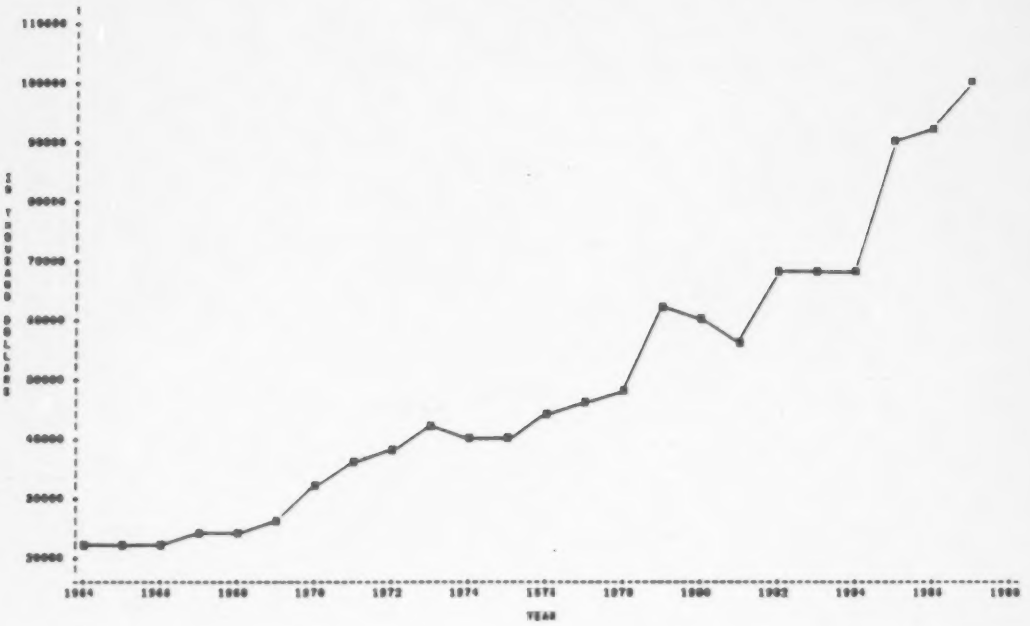
All localities participate in the population and point of sale distribution formula and have 7/8 of one percent rates except the following two which tax sales at 3/4 of one percent:

Lynndyl
Kingston

*Collections and distributions may differ due to accelerated sales tax collections from large taxpayers for April and May sales, which are due June 15th, but not distributed until September.

MOTOR FUEL TAX

MOTOR FUEL TAX



Fiscal Year	Collections	Fiscal Year	Collections
1968	$24,690,974	1978	$48,808,152
1969	26,728,963	1979	61,371,556
1970	32,744,736	1980	60,451,305
1971	35,207,994	1981	56,567,749
1972	38,223,558	1982	67,733,812
1973	41,124,133	1983	68,697,076[a]
1974	39,971,348	1984	68,978,640[b]
1975	40,484,784	1985	89,337,163[c]
1976	43,514,958	1986	92,164,304[d]
1977	45,694,373	1987	99,985,165[e]

a $559,532 of this amount was from tax on gasohol at 6¢ per gallon.
b $2,427,198 of this amount was from tax on gasohol at 6¢ per gallon.
c $838,423 of this amount was from tax on gasohol at 14¢ per gallon.
d $793,545 of this amount was from tax on gasohol at 14¢ per gallon.
e $47,374 of this amount was from tax on gasohol at 19¢ per gallon.

Rate of Tax: 19¢ per gallon (effective April 1, 1987); limited governmental exemption; $10.00 one-time license fee for distributors; 2% evaporation allowance; refunds for off-highway agricultural use.

Applicable to:

Importers, refiners and distributors are liable to report this tax. Refunds for off-highway agricultural use can be claimed as a credit on income or corporation franchise tax returns after July 1, 1977.

Disposition of Revenue:

All of the state's increase from the 1987 tax increase is to be used for the reconstruction and repair of highways, roads and streets. The Off-highway Vehicle Account of the General Fund is to receive annually the lesser of .3 percent of the motor fuel tax revenues or $250,000. After appropriations to certain state government departments, the revenue is spread 75% to the State Department of Transportation and 25% to city and county B and C road funds. The aviation fuel tax is distributed 75% to airports and 25% to the Aeronautics Division for improving airport facilities. The estimated amount of tax collected on gasoline used in motorboats is transferred annually from the Transportation Fund to the boating account of the Division of Parks and Recreation for improving boating facilities within the state.

Legislative Changes:

SB 40 Fuel Tax Refund for Off-Highway Vehicles - Sets aside a specific amount of motor fuel tax to an off-highway vehicle account.

Legislative Fiscal Note: Enactment of this legislation would transfer $276,493 from the revenues collected from the Motor Fuel Tax to the General Fund Restricted - Recreational Vehicle account in FY 1989.

Enacts: §4-11-11.5, Utah Code Ann. 1953
Effective date: July 1, 1988

SB 73 Motor Fuel Tax - Phase II Recodification - Provides for a recodification of the motor fuel tax statutes.

Legislative Fiscal Note: There should be little or no fiscal impact since bill does not change substantive law or tax policy.

Amends: §§41-1-88, 41-11a-13, Utah Code Ann. 1953
Enacts: §§59-13-101, 59-13-102, 59-13-201 through 212, 59-13-301 through 320, 59-13-401 through 403, Utah Code Ann. 1953
Repeals: §§41-11-11 through 41-11-9, 41-11-48 through 72, 41-11-74 through 41-11-77, Utah Code Ann. 1953
Effective date: February 6, 1987

SB 107 Motor Fuel Tax Refund for Airport - Allows publicly used airports to use motor fuel taxes for construction and operation purposes.

Legislative Fiscal Note: The provisions of this bill will not affect the amount of revenue or expenditures from the Aeronautics Restricted Account but will allow expenditures on private but publicly used airports instead of exclusive use for publicly-owned airports.

Enacts: §59-13-402, Utah Code Ann. 1953
Effective date: July 1, 1987

SB 111 Motor Fuel Marketing Act Amendments - Broadens the exemptions from the motor fuel marketing act.

Legislative Fiscal Note: It is estimated that the provisions of this bill would not have any fiscal impact on state agencies.

Amends: §§13-16-2 through 13-16-9, Utah Code Ann. 1953
Repeals and Reenacts: §13-16-1, Utah Code Ann. 1953
Effective date: March 16, 1987

HB 235 1987 Tax Changes-Motor Fuel Tax and Vehicle Registration Fees - Increases the tax on motor fuels and special fuels from 14¢ per gallon to 19¢ per gallon.

Legislative Fiscal Note: Enactment of this legislation will increase the tax on motor fuels and special fuels from 14 cents per gallon to 19 cents per gallon. The five cent increase in the gas tax will increase Transportation Fund collections by approximately $40.0 million annually beginning FY 1988. The bill also changes the registration fees on motor vehicles. Registration fee adjustments include:

a.	Motorcycles	$3.00
b.	Passenger cars	5.00
c.	Trailers (all varieties)	5.00
d.	Gross laden weight fees for for trailers and semi-trailers	7.00

Increased collections for the change in registration fees will generate approximately 6.5 million in the Transportation Fund in FY 1988.

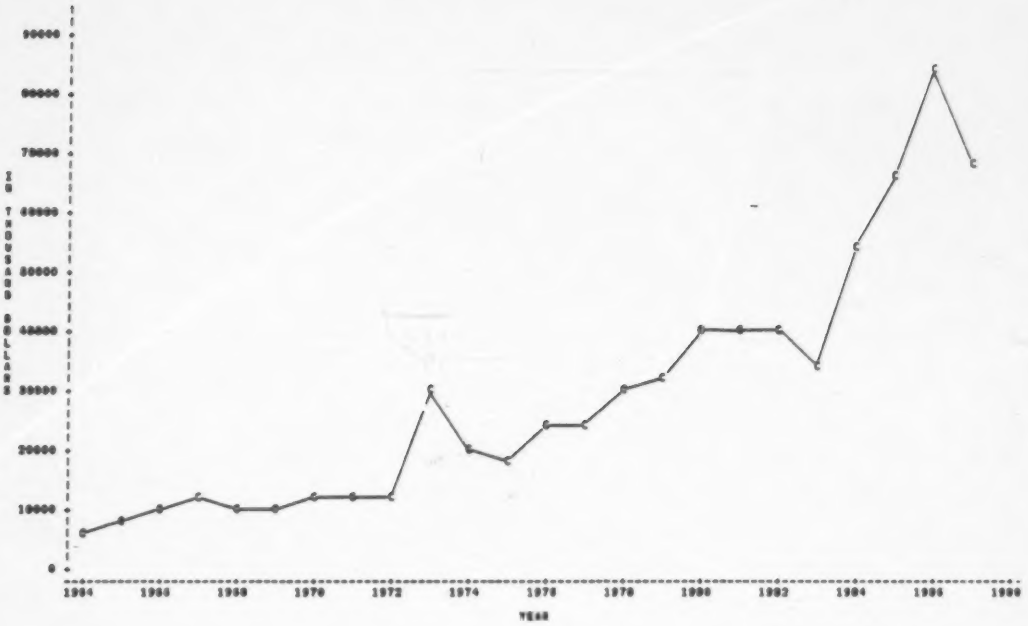
Amends §41-1-127, 59-13-201 and 59-13-301, Utah Code Ann. 1953
Effective Date: July 1, 1987

Legal Citations: §§59-13-101 - 102, 201 - 212, and 301 - 320, Utah Code Ann. 1953.

Contact: Ray Jorgensen, Managing Auditor, Miscellaneous Taxes, 530-6289

CORPORATION FRANCHISE AND INCOME TAX

CORPORATE FRANCHISE AND INCOME TAX



Fiscal Year	Collections*	Fiscal Year	Collections
1968	$ 9,712,362	1978	$ 29,448,490
1969	10,725,896	1979	32,874,065
1970	11,839,339	1980	40,377,089
1971	11,127,260	1981	40,667,112
1972	12,691,054	1982	40,894,065
1973	21,620,635	1983	33,762,545[1]
1974	20,173,183	1984	53,226,125[2]
1975	18,002,679	1985	65,918,325[3]
1976	24,501,925	1986	84,048,027[4]
1977	24,866,694	1987	68,898,430[5]

1. This figure includes $2,170,435 from the mineral production withholding tax.
2. This figure includes $8,191,439 from the mineral production withholding tax.
3. This figure includes $13,727,754 from the mineral production withholding tax.
4. This figure includes $17,597,746 from the mineral production withholding tax.
5. This figure includes $8,007,188 from the mineral production withholding tax.

*Collection figures for years prior to 1977 are gross. Refunded amounts are minimal.

Rate of Tax: 5% of net income allocated to Utah for tax years beginning on or after January 1, 1984; 4.65% for years beginning in '983; $100 minimum for years beginning on or after January 1, 1984; $50 minimum tax for all years beginning in 1983. For all years beginning prior to 1983 (including fiscal years), the rate is 4% with a minimum of $25.

Applicable to: Corporations having income allocable to Utah or exercising corporate franchise in the state. The tax is prepaid for the privilege of doing business in Utah if incorporated or qualified prior to January 1, 1973. Corporations are taxed on a current earnings basis if incorporated or qualified on or after January 1, 1973.

Disposition of Revenue: Uniform School Fund

Legal Citations: §§59-7-101 to 59-7-158, Utah Code Ann. 1953, 1984 Supplement, Chapters 54, 58, 61 and 66, Laws of Utah 1984.

Legislative Changes:

HB 309 Enhanced State Revenues - Requires quarterly payment of estimated taxes for all corporations expecting to have a tax liability of $3,000 or more. Also increases the prepayment requirement which accompanies an extension request, from 80 to 90 percent of the tax due on the return filed.

Legislative Fiscal Note: This bill will increase FY 1988 Uniform School Fund Revenues by $10,000,000. FY 1987 revenues would increase by $8,000,000.

Amends §59-7-126; Enacts §59-7-122.5, Utah Code Ann. 1953.
Effective Date: April 27, 1987

HB 325 Corporate Franchise Tax Amendments - Requires prepayments of corporate franchise taxes and provides for retrospective operation.

Legislative Fiscal Note: This bill will increase FY 1988 Uniform School Fund revenues by $10,600,000.

Amends--§59-7-102, Utah Code Ann. 1953
Effective date: January 1, 1987

SB 69 Corporation Franchise Tax Phase II Recodification - Makes technical changes in the corporate franchise tax statutes according to Phase II guidelines of the Utah Recodification Commission, renumbers corporation tax sections as follows:

	Old Section Reference	New Section Reference
Franchise Tax Act	59-13-1 to 59-13-64	59-7-101 to 59-7-158
Income Tax Act	59-13-65 to 59-13-72	59-7-201 to 59-7-208
UDITPA	59-13-78 to 59-13-97	59-7-301 to 59-7-321

In addition, adopts Federal Transition Rules of Tax Reform Act of 1986 for bad debts, accounting periods and accounting method changes, makes bad debts and accounting periods conform with federal law, removes 90 day extension option, removes filing requirement if no business is conducted under conditions prescribed, changes penalties, interest and confidentiality statute by reference to §§59-1-401 to 59-1-403.

Legislative Fiscal Note: None required

Amends §§59-13-1, 59-13-5, 59-13-7, 59-13-12, 59-13-14, 59-13-15, 59-13-18, 59-13-22, 59-13-25, 59-13-27, 59-13-55, 59-13-56, 59-13-57, 59-13-64, Utah Code Ann., 1953. Renumbers sections as indicated and replaces the old section references throughout with the new section references.
Effective Date: Retrospective operation to January 1, 1987.

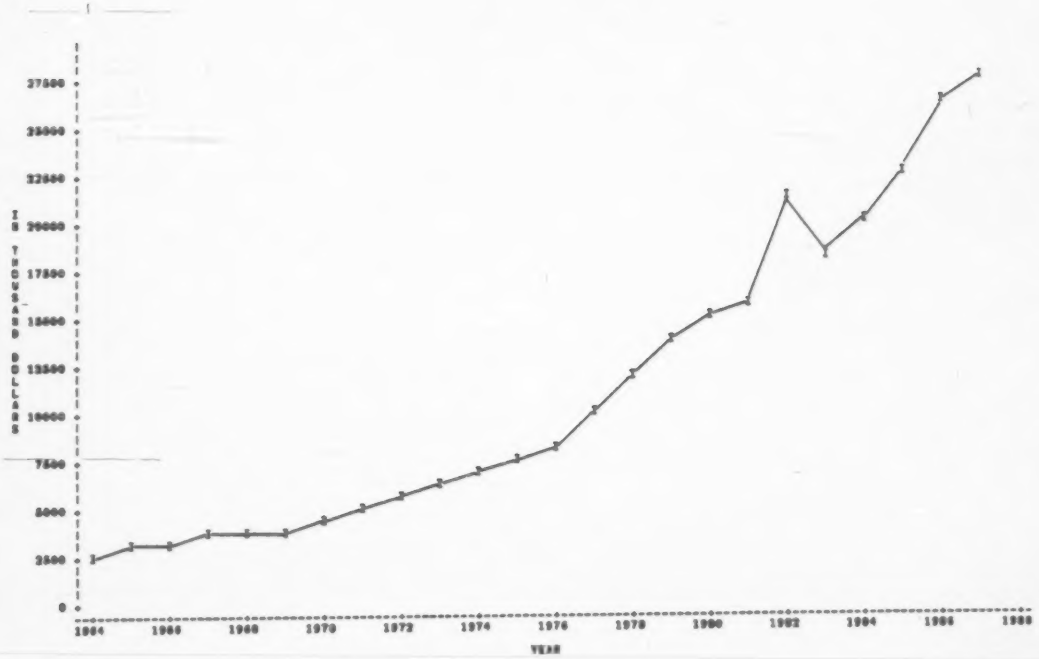
SB 70 Uniform Penalties - Changes penalty, interest and confidentiality sections to make uniform with other Utah taxes.

Enacts §§59-1-40, 59-1-402 and 59-1-403, Utah Code Ann. 1953
Effective date: Retrospective operation to January 1, 1987

Contact: Kim Ferrell, Managing Auditor, Corporation Taxes, 530-6358

INSURANCE PREMIUM TAX

INSURANCE PREMIUM TAX



Fiscal Year	Collections	Fiscal Year	Collections[1]
1968	$ 3,614,789	1978	$11,917,410
1969	3,852,713	1979	13,452,007
1970	4,393,263	1980	14,718,258
1971	5,064,923	1981	15,777,757
1972	5,591,097	1982	21,493,820*
1973	6,327,153	1983	18,012,496
1974	6,976,078	1984	19,989,972
1975	9,520,415	1985	22,262,350
1976	8,384,435	1986	26,077,060
1977	10,098,434	1987	27,762,413

[1]The collection figures include self-insurers tax plus insurance premium tax amounts going into the General Fund but does not include the amounts going into Second Injury Fund, Firemen's Pension Fund and Uninsured Employers' Fund.

Rate of Tax: 2-1/4% of net premiums upon property and risks located in Utah, subject to retaliatory provisions; 3-1/4% of workmen's compensation insurance premiums.

*Includes extra windfall payment when collection period switched to quarterly.

Applicable to: All insurers, including hospitals, health services and the State Insurance Fund (workmen's compensation). Tax also includes self-insurers for workmen's compensation.

Legal Citations: §§31A-3-401, 35-3-1 to 35-3-17, 59-9-101 to 59-9-104, Utah Code Ann. 1953

Legislative Changes:

HB 208 Uninsured Employers' Fund Amendments -- Death benefits paid to the uninsured employers' fund, when a decedent leaves no dependents, are eliminated. Additional sources of funds for the uninsured employers' fund are provided.

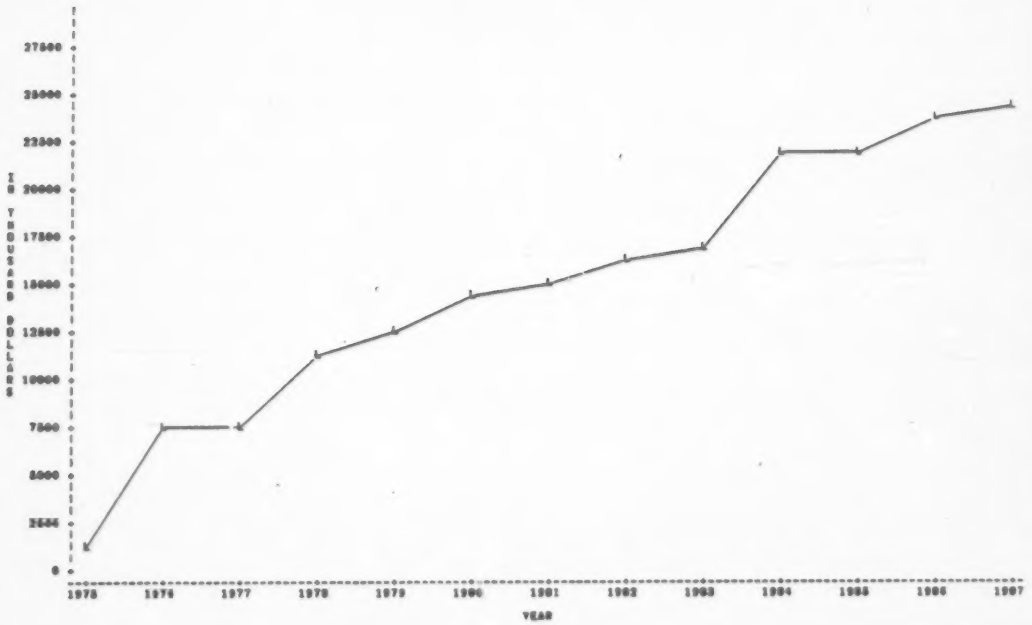
Legislative Fiscal Note: It is anticipated enactment of this bill will create no additional impact on state funds.

Amends §31A-3-201, 35-1-68, 35-1-71, Utah Code Ann. 1953
Effective Date: July 1, 1987

Contact: Ray Jorgensen, Managing Auditor, Miscellaneous Taxes, 530-6289

LOCAL TRANSIT AUTHORITY TAX

LOCAL TRANSIT AUTHORITY TAX



Fiscal Year	Collections	Fiscal Year	Collections
1975	$ 1,383,395	1981	$15,088,745
1976	7,707,244	1982	16,306,933
1977	9,560,527	1983	16,873,281
1978	11,170,144	1984	21,975,337
1979	12,807,371	1985	21,701,966
1980	14,324,414	1986	24,033,505
		1987	24,403,571

Rate of Tax: 1/4 of 1%.

Applicable to:

Applies to the purchase price on transactions under the state's sales and use tax laws. This tax, however, applies only in localities where voters have approved the tax to finance local bus service. Retailers and purchasers are liable under the same conditions as applicable for sales and use tax. The Tax Commission acts as agent for the participating localities.

Disposition of Revenue:

Returned to participating county or city as applicable.

Legal Citations: §59-12-204, Utah Code Ann. 1953

Contact: Steve Hillabrant, Operations Division, Phone 530-6060

SUMMARY OF DISTRIBUTION OF LOCAL TRANSIT
AUTHORITY TAX TO PARTICIPATING UNITS
FOR FISCAL YEARS 1985-86 AND 1986-87

Unit	Net Distribution After Administrative Costs 7-1-85 to 6-30-86	7-1-86 to 6-30-87	Percentage Increase (Decrease)
Davis County	$ 2,218,763.75	$ 2,336,130.37	5.29
Orem	1,116,576.45	1,164,228.29	4.27
Park City	327,149.14	325,336.45	(0.55)
Provo	949,820.76	947,887.34	(0.20)
Salt Lake County	15,769,907.63	16,122,496.94	2.24
Weber County	2,843,570.78	2,961,234.88	4.14
GRAND TOTAL	$23,225,788.51	$23,857,314.27*	2.72

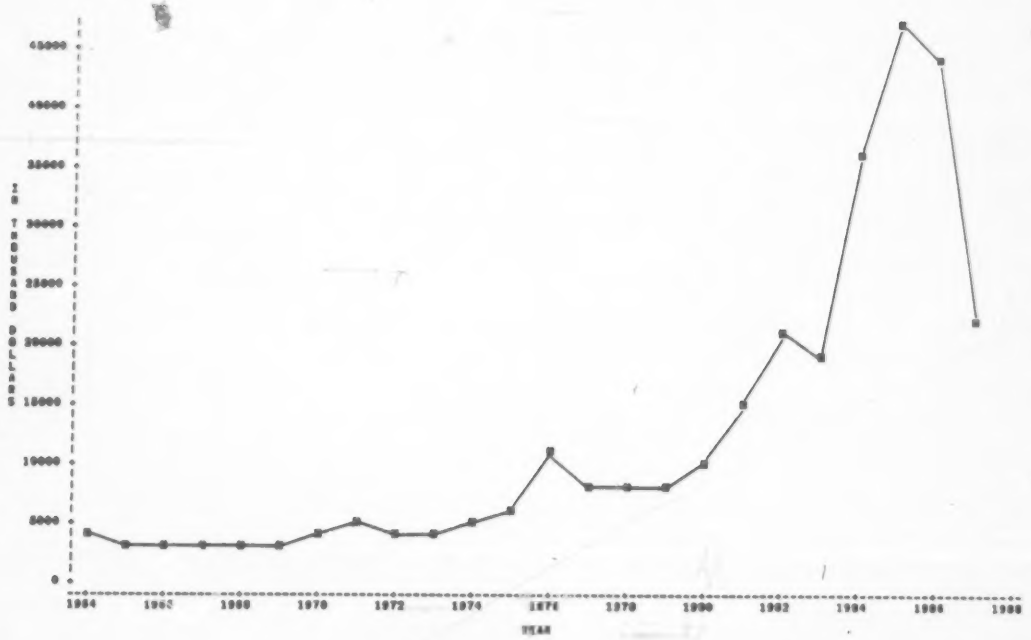
NOTE:

This tax can be adopted by a county or municipality after proper procedures are followed, including voter approval. The tax rate is 1/4 of 1% of net taxable sales and is remitted on the regular quarterly sales tax return. At present only three counties -- Salt Lake, Davis and Weber, and three cities -- Park City, Orem and Provo have adopted this tax. The tax is distributed directly to Park City and the Utah Transit Authority.

*Collections and distribution may differ due to accelerated payments received in June, but not distributed until September.

MINE OCCUPATION TAX

MINE OCCUPATION TAX



Fiscal Year	Collections	Fiscal Year	Collections
1968	$ 2,674,337	1978	$ 8,446,277
1969	2,901,126	1979	8,423,221
1970	4,197,357	1980	9,821,081
1971	4,576,494	1981	14,757,130
1972	3,830,829	1982	20,694,158
1973	3,801,382	1983	19,433,070
1974	5,033,602	1984	36,242,720
1975	5,769,461	1985	46,880,361
1976	11,258,648	1986	43,796,980
1977	8,489,036	1987	21,547,641

Rate of Tax: One percent of gross value of products of metalliferous mines and metalliferous claims; 4% applicable to the products of oil and gas wells; value fixed at place produced; $50,000 annual exemption plus exemption for the first six months of production for all wells drilled after January 1, 1984, and all wells which produce less than an average of 20 barrels of oil per day for a twelve month period, or an average of less than 60 metric cubic feet of gas per day for a ninety day period.

Applicable to: Extractors of gold, silver, copper, lead, iron, zinc, tungsten, uranium, vanadium, other valuable metals, as well as oil, gas, and other hydrocarbonic substances.

Disposition of Revenue: General Fund

Legal Citations: §§59-2-218 through 223 and §§59-5-101 through 118, Utah Code Ann. 1953

Legislative Changes:

None.

Contact: George Bowman, Asst. Director, Oil and Gas Section, 530-6186

Table 22

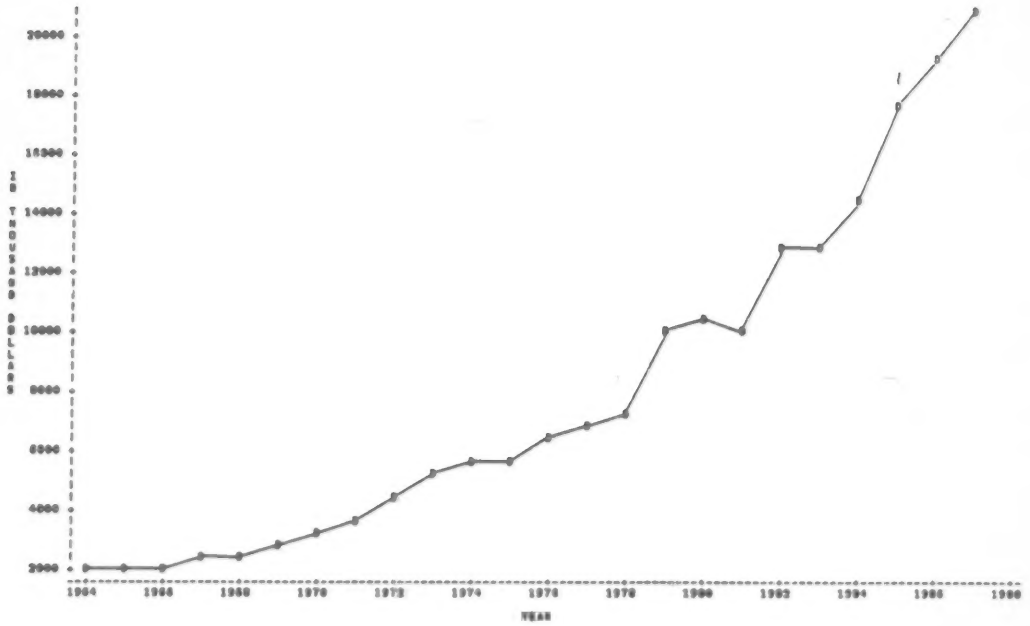
GROSS* COLLECTIONS - OIL AND GAS VERSUS METALLIFEROUS ORES

Year	Oil and Gas	Metalliferous Ores
1965	$ 1,368,804	$ 1,735,603
1966	1,188,472	2,141,977
1967	1,136,704	2,086,230
1968	1,137,834	1,528,416
1969	1,113,865	1,781,866
1970	1,170,350	3,002,564
1971	1,202,049	3,378,243
1972	1,294,770	2,548,691
1973	1,397,398	2,382,866
1974	2,165,184	2,871,917
1975	5,438,067	3,085,616
1976	5,915,867	2,497,198
1977	6,613,621	1,958,565
1978	6,162,168	2,307,175
1979	6,667,749	2,934,722
1980	6,857,879	3,709,882
1981	11,175,800	4,167,921
1982	19,094,384	4,212,728
1983	17,099,077**	2,333,993**
1984	32,591,573	3,653,056
1985	46,446,760	761,400
1986	42,773,457	1,023,523
1987	19,726,192	887,589

*Refund amounts excluded are usually minimal.
**Figures for fiscal year ending 1983 are for net collections.

SPECIAL FUEL TAX

SPECIAL FUEL TAX



Fiscal Year	Collections	Fiscal Year	Collections
1968	$ 2,473,100	1978	$ 7,391,145
1969	2,717,639	1979	9,851,605
1970	3,301,780	1980	10,469,670
1971	3,677,912	1981	10,107,098
1972	4,398,081	1982	12,672,251
1973	5,141,349	1983	12,637,102
1974	5,667,002	1984	14,448,900
1975	5,753,299	1985	17,790,559
1976	6,240,645	1986	19,368,750
1977	6,865,182	1987	20,626,224

Rate of Tax: 19¢ per gallon (effective April 1, 1987) for fuel (other than gasoline) used in propelling motor vehicles upon highways in Utah; governmental exemption; $20.00 entrance permit required for non-registered vehicles; operators and dealers licensed without fee. Effective May 8, 1973, propane exemption certificate may be purchased for vehicles using propane for an annual fee of $36 for vehicles under 33,000 pounds gross laden weight and $70 for vehicles 33,000 pounds or more gross laden weight.

Applicable to: Dealers required to collect tax on fuel placed in service tanks of users who do not present a valid user permit. Licensed users pay all of their tax on a use basis; returns required of all users and user-dealers.

Disposition of Revenue:

After appropriations to certain state government departments, the remainder is spread 75% to the Utah Department of Transportation and 25% to city and county B and C road funds.

Legal Citations: §§59-13-301 to 59-13-320, Utah Code Ann. 1953.

Legislative Changes:

SB 73 Motor Fuel Tax - Phase III Recodification - This bill is a product of the Tax Recodification Commission. It moves the motor and special fuels tax from the motor vehicle code to the tax code. The bill reorganizes and renumbers sections to improve clarity and resolve conflicts. It provides penalties uniform with other tax penalties and clarifies administrative procedures.

Legislative Fiscal Note: This bill is recommended by the Tax Recodification Commission and the Revenue and Taxation Committee as a result of their 1986 interim study.

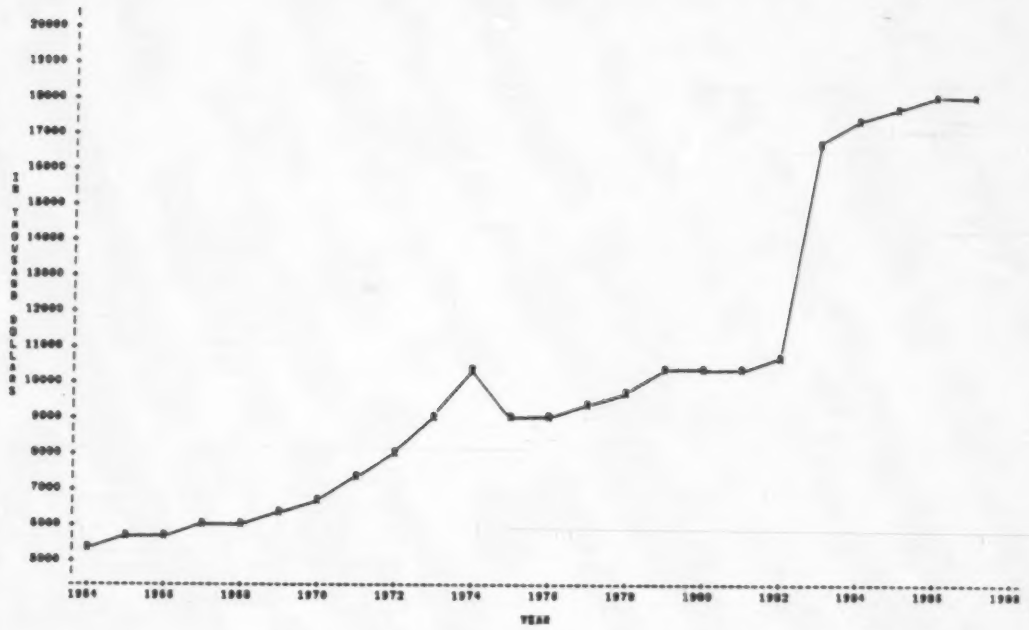
Amends §41-1-88 and 41-11a-13; Enacts 59-13-101, 59-13-102, 59-13-201 through 59-13-212, 59-13-301 through 59-13-320 and 59-13-401 through 59-13-403; Repeals 41-11-1 through 41-11-9, 41-11-11 through 41-11-21, 41-11-48 through 41-11-72 and 41-11-74 through 41-11-77, Utah Code Ann., 1953.

Effective date: February 6, 1987 (Retrospective Operation to January 1, 1987)

Contact: Ray Jorgensen, Managing Auditor, Miscellaneous Taxes, 530-6289

MOTOR VEHICLE REGISTRATION TAX

MOTOR VEHICLE REGISTRATION FEES



Fiscal Year	Collections	Fiscal Year	Collections
1968	$ 6,122,771	1978	$ 9,831,086
1969	6,469,231	1979	10,335,951
1970	6,795,985	1980	10,356,159
1971	7,219,907	1981	10,329,209
1972	8,114,362	1982	10,795,624
1973	8,998,453	1983	16,512,357
1974	10,494,295	1984	17,229,087
1975	8,927,077	1985	17,537,808
1976	8,915,066	1986	18,103,762
1977	9,254,984	1987	17,925,818

Rate of Fee:

Motor Vehicle Registration Fees	§41-1-127, Utah Code Ann. 1953	
Motorcycle		$7.50
Private Trailer less than 750 lbs		7.50
All Trailers over 750 lbs.		10.00
Private Vehicle		10.00
Special Radio Plates	§41-1-49.6, Utah Code Ann. 1953	10.00

The registration fee on motor vehicles designed for transportation of passengers for hire or for the transportation of property is based on gross laden weight:

6,000 lbs. or less	$12.50
6,001 to 9,000 lbs.	20.00
9,001 to 12,000 lbs.	35.00
12,001 to 15,000 lbs.	45.00

Plus $15.00 per 3,000 lbs. up to 24,000 lbs.; plus $20.00 per 3,000 lbs. up to 42,000 lbs.; plus $25.00 per 3,000 lbs. up to 66,000 lbs.; plus $30.00 per 3,000 lbs. up to 80,000 lbs. (80,000 lbs. is the legal load permit without overload permit from the highway patrol.)

The tax for a farm truck 6,000 lbs. or less is $12.50; the 6-9,000 lbs. tax is $20.00; for 9-12,000 lbs. the tax is $27.00 and the 12-15,000 lbs. farm truck tax is $30.00. For farm trucks 15-42,000 lbs. add $10.00 per 3,000 lbs. to these rates; farm trucks over 42-45,000 lbs. add $15.00; and for farm trucks 45-80,000 lbs. add 10.00 per each 3,000 lbs. (80,000 lbs. is the legal load limit without overload permit from the highway patrol.)

Private Motorbus or Schoolbus	§41-1-131, Utah Code Ann. 1953	$25.00 (Repealed)
Horseless Carriage	§41-21-1, Utah Code Ann. 1953	10.00
Reflectorized License Plate	§41-1-43, Utah Code Ann. 1953	1.50
Personalized Plates	§41-1-49.17, Utah Code Ann. 1953	30.00
Renewal of Personalized Plates	§41-1-49.17, Utah Code Ann. 1953	5.00 + Reg. Renewal
Transfer of Personalized Plates	§41-1-49.18, Utah Code Ann. 1953	7.00 + Reg. Trans.
Plate Reflectorization Transaction Fee		1.00

Applicable to:

Every vehicle which is self-propelled or propelled by electric power in, upon, or by which any person or property is or may be transported or drawn upon a highway, excepting devices moved by human power, or used exclusively upon stationary rails or tracks.

Disposition of Revenue:

After appropriations to certain state government departments, the balance is spread 75% to the State Department of Transportation and 25% to city and county B and C road funds.

Legal Citations:

§§41-1-127 and 41-1-141, Utah Code Ann. 1953.

As amended by Chapter 79, Laws of Utah, 1967, effective July 1, 1967. For registration and taxation of campers, see Chapter 105, Laws of Utah, 1971; and Chapters 9 and 10, Laws of Utah, 1972.

Legislative Changes:

SB 23 Amendments to Vehicle Weight Restrictions - exempts vehicles moving logs or poles from vehicle size, weight, and load restrictions within certain limits.

Legislative Fiscal Note: This proposed bill will remove weight restrictions for the logging industry and will allow trucks to move logs with the only requirement being 80,000 pounds gross weight. Fiscal impact is unknown due to lack of knowledge as to the number of trucks operating and roads they would be traveling on. The bill reads that the logs will be moved on non-interstate highways from forest to mill. This would indicate that the majority of the travel would be on forest and country roads. There may be some impact due to the modifications necessary when new roads and budgets are constructed.

Amends: §51-5-6, Utah Code Ann. 1953
Effective date: April 27, 1987

SB 38 Off-Highway Vehicle Registration - Regulates the operation and registration of off-highway vehicles.

Legislative Fiscal Note: The titling provisions of this bill should generate $25,000 for the Transportation Fund in FY 1988. The additional law enforcement capabilities should generate $170,000 in additional registrations and fines in FY 1988 and $235,000 in 1989 for the General Fund Restricted Off-Highway Vehicle Account. Costs to local government for maps and/or signs will be determined by the designations of areas made in those jurisdictions. Most areas will be accommodated by U.S. Forest Service, Bureau of Land Management, and state maps. The helmet requirement may add costs to youth riders but should be offset by reduced medical and disability costs.

Amends: §§31A-22-305, 41-1-1, 41-1-19, 41-2-2, 41-6-1, 41-6-107.2, 41-6-117,41-8-1, 41-12a-301, 41-22-2, 41-22-3, 41-22-9, 41-22-10, 41-22-10.1, 41-22-12, 42-22-16, 42-22-17, 57-14-1, 57-14-2, Utah Code Ann. 1953
Enacts: §§41-1-175 through 41-1-194, and 41-22-10.6 through 41-22-10.8, and 41-22-12.1, 41-22-12.5, Utah Code Ann. 1953
Repeals: §§41-2-25, 41-22-28, Utah Code Ann. 1953
Effective date: April 27, 1987

SB 39 Off-Highway Vehicle Operator Training and Funding - Sets out regulations for off-highway vehicle operator training and safety.

Legislative Fiscal Note: It is estimated that the additional fees would generate an additional $264,000 annually in vehicle registration fees and $20,000 in class registration fees in FY 1988 for the General Fund Restricted - Recreational Vehicle Account. Class registration fees should increase in the following year (FY 1989) as the training requirements section becomes effective and enforced. First year costs to operate a minimum program should be approximately $182,900 and fluctuate in succeeding years with demand for Off Highway Vehicle Operator Training.

Amends: §§41-22-1, 41-22-2, 41-22-8, 41-22-17, 41-22-19, Utah Code Ann. 1953
Enacts: §§41-22-10.6, 41-22-29 through 41-22-34, Utah Code Ann. 1953
Effective date: July 1, 1988

SB 41 Off-Highway Implements of Husbandry - Outlines what an official highway husbandry sticker is and creates a board to oversee the industry.

Legislative Fiscal Note: This bill would double the fee for a Life-of-the-Vehicle Animal Husbandry Off-Highway Vehicle Sticker (from $5 to $10). To date only three such stickers have been issued.

Amends: §§41-22-2, 41-22-5.5, 41-22-9, Utah Code Ann. 1953
Effective date: April 27, 1987

SB 63 Motor Vehicle Dealers and Salesmen Amendments - Changes requirements for reporting sales; changes grounds for suspension or revocation of license; adds certain fees; eliminates salesmen bonds; clarifies requirements for salesmen, places of business, temporary permits, franchises and records; makes restrictions on the sale of new motor vehicles to non-franchised dealers and leasing companies; changes special plate expiration date; and creates in-transit permits.

Legislative Fiscal Note: Passage of this bill would allow the Tax Commission to set fees for in-transit permits, loaded demonstration permits, damaged plate replacement, temporary permits, and for additional places of business. The revenues from these fees would be placed in the General Fund. The fees would be subject to public hearings and legislative approval. The $6.00 fee for temporary permits furnished to motor vehicle dealers, would generate $350,000. The other fees would generate $18,000. Passage of this bill only allows for the fees, they do not automatically incur.

Amends: §§41-3-2, 41-3-7, 41-3-8, 41-3-12, 41-3-13, 41-3-16, 41-3-18, 41-3-20, 41-3-23 through 41-3-26, 41-3-28 and 29, 41-3-32, 41-3-35, and 41-3-37, Utah Code Ann. 1953.
Enacts: §§41-3-7.5 and 41-3-38, Utah Code Ann. 1953.
Repeals: §41-3-17 Utah Code Ann. 1953.
Effective date: April 27, 1987

SB 75 Filing Liens on Vehicles - Amendments - Eliminates the requirement to file a copy of the lien instrument on registered vehicles.

Legislative Fiscal Note: Passage of this bill will reduce workload in the Motor Vehicle's Division and will allow a budget reduction of $23,100 in the division's budget from the Transportation Fund.

Amends: §§41-1-80, 41-1-82 and 83, 41-1-85 through 87, and 41-1-142, Utah Code Ann. 1953.
Enacts: §41-1-87.5, Utah Code Ann. 1953.
Repeals: §§41-1-81 and 41-1-84, Utah Code Ann. 1953
Effective date: April 27, 1987

SB 96 Amendments - Vehicle Insurance Survey - Provides exemptions from insurance coverage for some motor vehicles.

Legislative Fiscal Note: It is estimated that the provisions of this bill will not have any fiscal impact on the Vehicle Insurance Survey Program.

Amends: §§31A-22-302, 41-1-130, 41-12a-701, Utah Code Ann. 1953
Effective date: April 27, 1987

SB 169 Truck Registration Amendments - Provides for a staggered registration for all trucks, regardless of gross weight.

Legislative Fiscal Note: None

Amends: §41-1-49, Utah Code Ann. 1953
Effective date: April 27, 1987

SB 179 Motor Carrier Act Transportation - Authorizes the Public Service Commission and Department of Business Regulation to collect and expend revenue collected under authority of new federal law.

Legislative Fiscal Note: It is estimated that enactment of this bill will create no additional impact on state funds. The fee mentioned in the bill is currently being collected.

Enacts: §54-6a-10, Utah Code Ann. 1953
Effective date: April 27, 1987

HB 18 License Plates of Leased State Vehicles - Requires government vehicles to be identified with an ID mark and an "EX" plate. Also provides for exceptions to the ID requirement.

Legislative Fiscal Note: Minimal decrease in registration revenue depending on the number of vehicles leased by government entities. Statistics are unavailable.

Amends: §§41-1-44.1, 41-7-1.5, Utah Code Ann. 1953
Repeals: §41-7-1, Utah Code Ann. 1953
Effective date: April 27, 1987

HB 112 Operation of Pedestrian Vehicles - Provides that pedestrian vehicles operated by the physically impaired are exempt from registration; exempts the operator from licenses; and allows the commissioner of public safety to make rules concerning their use.

Legislative Fiscal Note: No fiscal impact.

Enacts: §41-6-82.50, Utah Code Ann. 1953
Effective date: April 27, 1987.

HB 117 Boating Amendments - Clarifies the rulemaking authority of the Board of Parks and Recreation, clarifies boat registration requirements, and establishes operating requirements for boats.

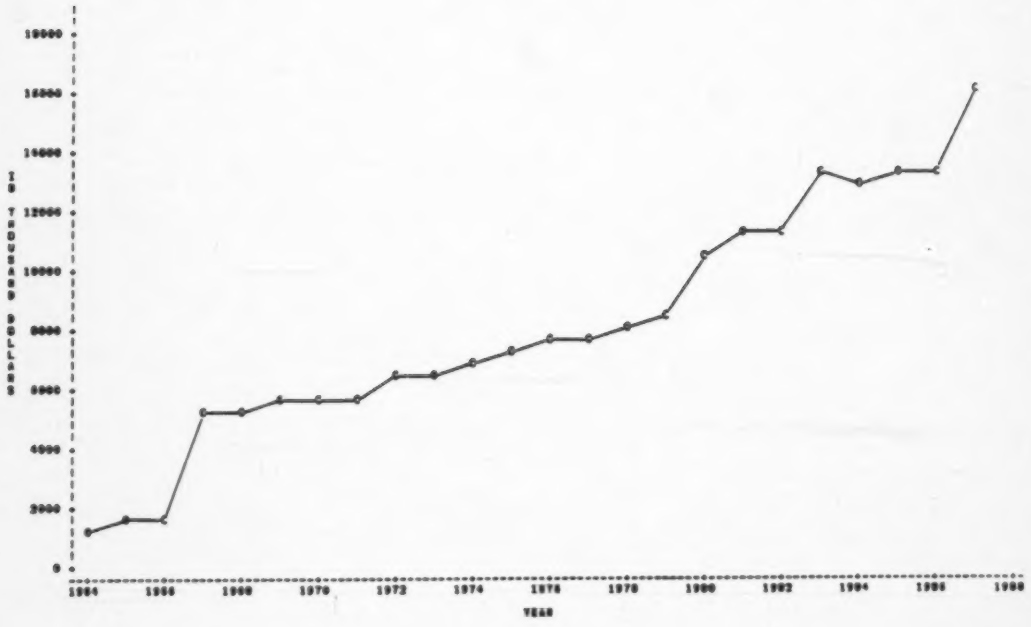
Legislative Fiscal Note: Based on the most recent boat registration data available the $5 increase in registration fees should generate $251,000 in General Funds Restricted - Boating Account in FY 88 and $259,000 in FY 89. Funds to be expended from this account will repair, replace and add to health and safety related facilities and services for boaters.

Amends: §§73-18-2, as last amended by chapter 197, Laws of Utah 1986; 73-18-6, as last amended by chapter 183, Laws of Utah 1977; 73-18-7, as last amended by chapter 197, Laws of Utah 1986; 73-18-9, as last amended by chapter 197, Laws of Utah 1986; 73-18-13, as last amended by chapter 183, Laws of Utah 1977; 73-18-16 through 17, as last amended by chapter 197, Laws of Utah 1986; 73-18-19, as last amended by chapter 67, Laws of Utah 1984; 73-18-20, as last amended by chapter 170, Laws of Utah 1961; 73-18-21, as enacted by chapter 124, Laws of Utah 1959; 73-18a-10, as last amended by chapter 197, Laws of Utah 1986; 73-18a-13, as last amended by chapter 67, Laws of Utah 1984; 73-18a-14 through 15, as last amended by chapter 197, Laws of Utah 1986.
Enacts: §§73-18-3.5, 73-18-15.1 through 15.2, Utah Code Ann. 1953
Repeals and Reenacts: §§73-18-4 and 73-18-8, as last amended by chapter 197, Laws of Utah 1986.
Repeals: §§73-18a-6, 73-18a-7, 73-18a-16, 73-18a-17, as last amended by chapter 197, Laws of Utah 1986 and 73-18a-19 as enacted by chapter 197, Laws of Utah 1986.
Effective date: April 27, 1987.

Contact: Edward Berry, Motor Vehicle Division, 533-5311

CIGARETTE AND TOBACCO TAX

CIGARETTE AND TOBACCO TAX



Fiscal Year	Collections	Fiscal Year	Collections
1968	$ 5,167,391	1978	$ 8,003,201
1969	5,403,456	1979	8,242,742
1970	5,442,027	1980	10,271,242
1971	5,764,405	1981	11,293,370
1972	6,232,494	1982	11,164,965
1973	6,458,595	1983	13,291,644
1974	6,916,797	1984	12,863,795
1975	7,069,584	1985	13,183,929
1976	7,504,408	1986	13,134,473
1977	7,712,867	1987	15,957,172

Rate of Tax: 23 cents per package of 20 (1.15 cents per cigarette), effective April 27, 1987; $10.00 license for retailers and dealers; tobacco products other than cigarettes are taxed at rate of 25% of manufacturers sale price delivered into Utah prior to July 1, 1986 and 35% thereafter.

Applicable to: Wholesalers and distributors purchase stamps or use cigarette stamping machines for payment of the tax for cigarettes, 4% discount on stamp purchases or authorized machine use in excess of $25.00; quarterly returns required of dealers liable for payment of tax on other tobacco products.

Disposition of Revenue: General Fund.

Legal Citations: §59-14-101 to 59-14-406, Utah Code Ann. 1953

Legislative Changes:

Hb 35 Cigarette Tax Increase - Increases the cigarette tax rate by 11 cents per pack. The increase raises the cigarette tax to 23 cents per pack.

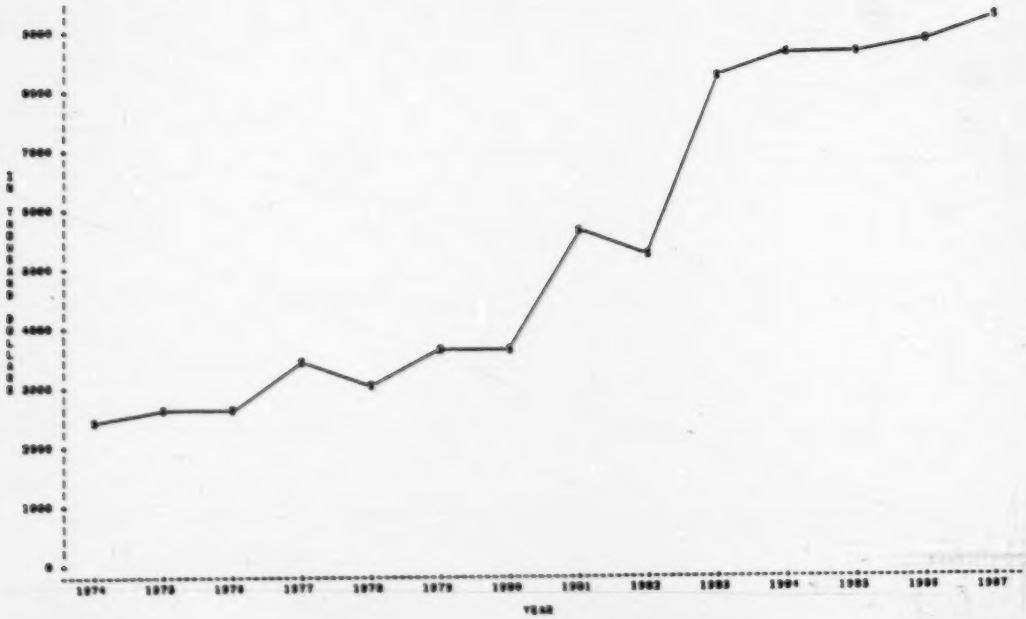
Legislative Fiscal Note: As amended, this bill will increase revenues to the General Fund by $11,000,000. Administrative costs can be covered within the Tax Commission's budget.
Tax Commission Fiscal Note: This bill will increase the General Fund by $9,876,000 in FY 1988.

Renumbers and amends §59-18a-6, Utah Code Ann. 1953
Effective Date: April 27, 1987

Contact: Ray Jorgensen, Managing Auditor, Miscellaneous Taxes, 530-6289

SCHOOL LUNCH TAX

SCHOOL LUNCH TAX



Fiscal Year	Collections	Fiscal Year	Collections
1968	$ 1,699,701	1978	$ 3,058,376
1969	1,782,857	1979	3,672,688
1970	1,860,097	1980	3,696,017
1971	2,004,737	1981	5,582,580
1972	2,202,945	1982	5,218,475
1973	2,336,879	1983	8,227,478
1974	2,460,181	1984	8,610,669
1975	2,637,188	1985	8,671,694
1976	2,655,387	1986	8,781,328
1977	3,471,696	1987	9,236,521

Rate of Tax:

13% on the retail sale of all wines and liquors.

Applicable to:

Every retail sale of wine and distilled liquors sold by the Utah State Liquor Control Commission.

Disposition of Revenue:

Uniform School Fund

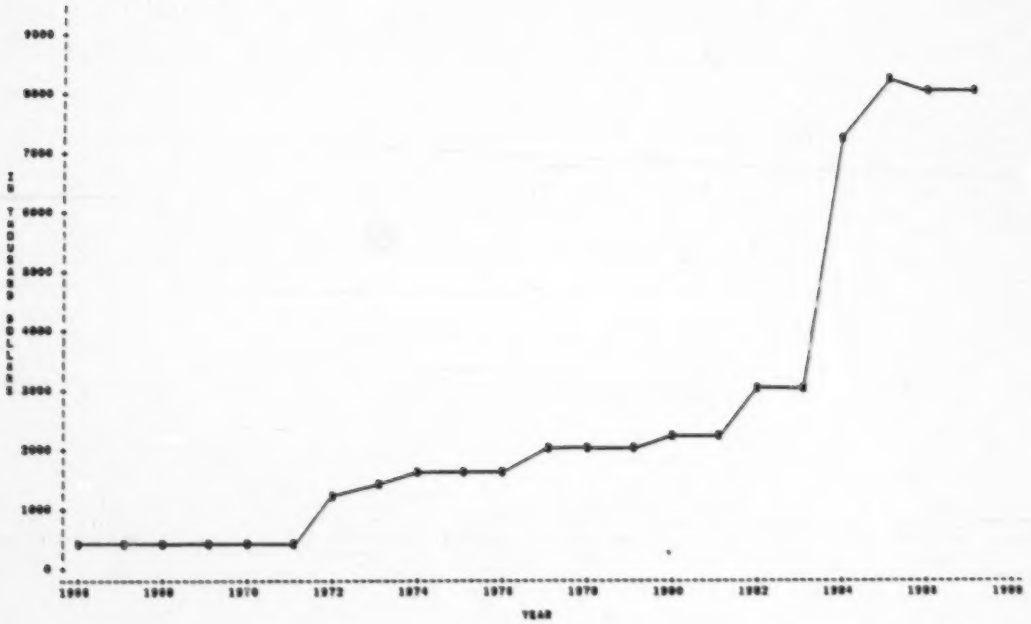
Legal Citations:

§59-16-101, Utah Code Ann. 1953.

Contact: Ray Jorgensen, Managing Auditor, Miscellaneous Taxes, 530-6289

BEER TAX

BEER TAX



Fiscal Year	Collections	Fiscal Year	Collections
1968	$ 342,037	1978	$1,985,418
1969	364,256	1979	1,913,438
1970	408,576	1980	2,174,058
1971	432,680	1981	2,227,120
1972	1,211,902	1982	2,942,982
1973	1,413,886	1983	2,949,304
1974	1,507,619	1984	7,134,426
1975	1,629,922	1985	8,129,900
1976	1,692,821	1986	7,918,330
1977	1,904,552	1987	8,042,814

Rate of Tax: $11.00 (effective July 1, 1983, previously $4.12) per barrel of beer (31 gallon barrel standard measure); bottled and canned beer converted to barrel equivalents on returns; distributor licensing under, jurisdiction of Liquor Control Commission; retail license issued by local jurisdiction.

Applicable to: All beer imported or manufactured for sale, use or distribution in Utah. Monthly reports required of every brewer, wholesaler or distributor manufacturing or importing beer.

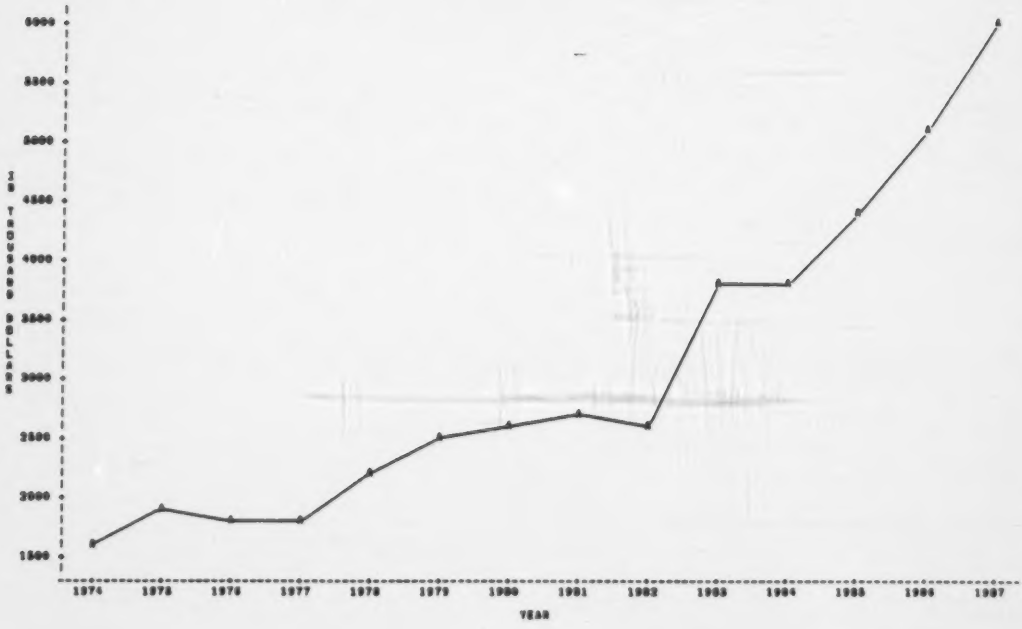
Disposition of Revenue: General Fund

Legal Citations: §§59-15-101 to 59-15-109, Utah Code Ann. 1953

Contact: Ray Jorgensen, Managing Auditor, Miscellaneous Taxes, 530-6289

AVIATION MOTOR FUEL TAX

AVIATION MOTOR FUEL TAX



Fiscal Year	Collections	Fiscal Year	Collections
1973	$ 293,021	1980	$ 2,631,480
1974	$ 1,644,995	1981	2,691,551
1975	1,882,497	1982	2,618,954
1976	1,782,136	1983	3,821,293
1977	1,777,534	1984	3,754,314
1978	2,222,112	1985	4,441,064
1979	2,510,695	1986	5,123,226
		1987	5,957,103

Rate of Tax:

4¢ per gallon

Applicable to:

The sale or use of gasoline or special fuel sold at airports for airplane use.

Disposition of Revenue:

Transportation Fund. Three-fourths (75%) of the amount allocated to the aeronautics restricted revenue account is expended at the airport where the fuel is sold.

The remaining one-fourth (25%) is expended as the Department of Transportation, or other designated authority, may determine for the promotion, supervision and regulation of aeronautics and for the construction, improvement and maintenance of airports in the state.

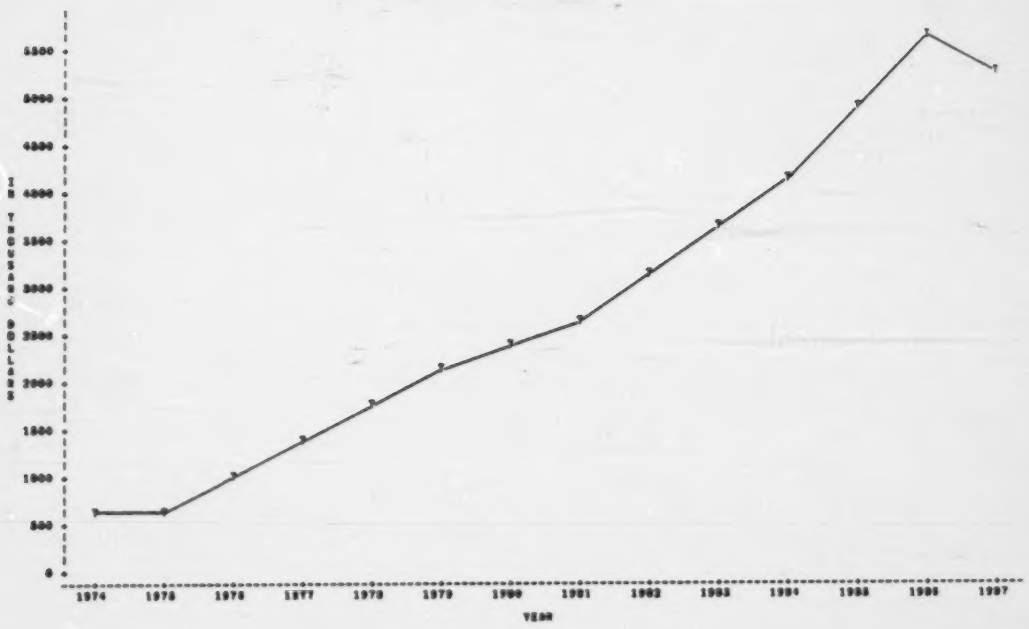
Legal Citations:

§§59-13-401 - 403, Utah Code Ann., 1953.

Contact: Ray Jorgensen, Managing Auditor, Miscellaneous Taxes, 530-6289

TRANSIENT ROOM TAX

TRANSIENT ROOM TAX



Fiscal Year	Collections	Fiscal Year	Collections
1968	$ 138,020	1978	$ 1,747,049
1969	161,926	1979	2,104,871
1970	183,431	1980	2,362,173
1971	243,444	1981	2,678,628
1972	312,483	1982	3,168,894
1973	472,944	1983	3,567,711
1974	570,789	1984	4,169,118
1975	623,219	1985	4,925,930
1976	1,031,466	1986	5,565,058
1977	1,356,373	1987	5,252,915

Rate of Tax: Up to 3% of the rental charge as fixed by county ordinance. As of June 30, 1987, rates are 1 1/2% in San Juan and Tooele Counties; and 3% in all other counties.

Applicable to: The rental charge for any suite, room or rooms in a motel, hotel, motor court, inn or similar public accommodation for fewer than 30 consecutive days. This tax is over and above the applicable sales tax. The Tax Commission acts as agent for the counties.

Disposition of Revenue:

Distributed to the 29 Utah counties.

Legal Citations: §§17-31-1 through 17-31-7, Utah Code Ann. 1953

Contact: Steve Hillabrant, Operations Division, Phone 530-6060

Table 23

SUMMARY OF DISTRIBUTION OF TRANSIENT ROOM TAX TO PARTICIPATING UNITS FOR FISCAL YEARS 1985-86 AND 1986-87

Unit	Net Distribution After Administrative Costs 7-1-85 to 6-30-86	7-1-86 to 6-30-87	Percentage Increase (Decrease)
Beaver County	$ 29,150.15	$ 41,905.40	43.76
Box Elder County	27,474.33	27,962.92	1.78
Cache County	57,700.76	53,467.19	(7.34)
Carbon County	39,903.34	56,155.85	40.73
Daggett County	5,704.27	6,035.34	5.80
Davis County	38,283.74	34,154.62	(10.79)
Duchesne County	13,188.31	14,371.25	8.97
Emery County	17,720.88	17,199.51	(2.91)
Garfield County	87,515.73	113,903.02	30.15
Grand County	119,033.97	140,723.35	18.22
Iron County	153,604.98	183,289.01	19.32
Juab County	16,102.22	20,387.02	26.61
Kane County	81,447.24	89,317.52	9.66
Millard County	58,795.90	46,729.37	(20.52)
Morgan County	0.00	659.20	ERR
Piute County	329.10	2,951.84	796.94
Rich County	2,372.37	12,972.70	446.82
Salt Lake County	2,400,103.62	2,441,660.77	1.73
San Juan County	25,598.94	27,826.27	8.70
Sanpete County	8,929.34	9,206.39	3.10
Sevier County	79,232.62	88,182.21	11.30
Summit County	742,034.02	845,664.14	13.97
Tooele County	34,355.12	34,749.26	1.15
Uintah County	74,796.90	83,380.81	11.48
Utah County	237,536.49	219,301.34	(7.68)
Wasatch County	33,476.76	26,511.94	(20.80)
Washington County	317,250.37	322,308.60	1.59
Wayne County	6,138.29	8,073.57	31.53
Weber County	203,561.70	222,052.09	9.08
GRAND TOTAL	$4,911,341.46	5,191,102.47*	5.70

*Collections and distribution may differ due to accelerated payments received in June but not distributed until September.

Table 24

COMPARISON OF GROSS TAXABLE ROOM RENTS WITH GROSS TAXABLE SALES

Quarter	Total Gross Taxable Room Rents	Total Gross Taxable Sales of Hotels and Other Lodging	Total Other*
1978.1	$ 17,918,942	$ 24,904,944	$ 6,986,002
1978.2	18,944,265	25,596,215	6,651,950
1978.3	25,005,770	32,878,289	7,872,519
1978.4	16,466,348	23,748,259	7,281,911
1979.1	22,151,172	30,421,907	8,270,735
1979.2	21,249,017	30,562,869	9,313,852
1979.3	25,481,708	39,108,909	13,627,201
1979.4	18,711,447	27,435,592	8,724,145
1980.1	25,685,231	35,961,421	10,276,190
1980.2	24,164,444	34,736,800	10,572,356
1980.3	28,808,983	40,755,333	11,946,350
1980.4	21,310,162	32,087,556	10,777,394
1981.1	27,244,086	39,672,172	12,428,086
1981.2	28,754,992	42,157,441	13,402,449
1981.3	34,425,658	49,067,545	14,641,887
1981.4	22,848,439	33,806,401	10,957,962
1982.1	31,718,003	47,740,485	16,022,482
1982.2	31,206,651	46,511,011	15,304,360
1982.3	36,167,452	53,026,884	16,859,432
1982.4	25,694,811	40,666,865	14,972,054
1983.1	38,466,407	44,182,215	5,715,808
1983.2	35,510,962	47,985,881	12,474,919
1983.3	37,007,296	48,083,684	11,076,388
1983.4	29,744,211	42,469,926	12,725,715
1984.1	42,477,934	48,769,521	6,291,587
1984.2	37,073,554	48,749,446	11,675,892
1984.3	47,493,582	56,838,519	9,344,937
1984.4	34,142,726	45,878,755	10,736,030
1985.1	49,196,819	57,274,731	8,077,912
1985.2	38,629,747	50,532,241	11,902,494
1985.3	44,603,623	61,336,525	16,732,902
1985.4	32,850,060	45,316,014	12,465,954
1986.1	53,956,488	57,188,955	3,232,467
1986.2	41,074,651	52,164,703	11,090,052
1986.3	44,748,722	59,933,491	15,184,769
1986.4	36,061,355	39,685,680	3,624,325
1987.1	57,762,046	56,490,864	(1,271,182)
1987.2	41,712,529	57,368,252	15,655,723

*Total other includes all gross taxable hotel sales except room rentals.

Table 25

ANNUAL GROSS TAXABLE ROOM RENTS BY COUNTY*
CALENDAR YEARS 1979 - 1986

	County	1979	1980	1981	1982
1.	Beaver	$ 599,748	$ 598,062	$ 1,210,476	$ 946,657
2.	Box Elder	1,089,905	1,199,360	977,913	810,077
3.	Cache	1,530,061	1,338,679	1,603,964	1,634,184
4.	Carbon	1,429,529	1,742,746	1,609,942	2,022,224
5.	Daggett	148,824	171,121	187,305	150,539
6.	Davis	410,917	464,087	547,188	575,463
7.	Duchesne	499,888	446,038	689,616	1,019,224
8.	Emery	736,743	541,161	769,041	703,347
9.	Garfield	1,665,278	1,424,997	2,366,754	2,325,636
10.	Grand	1,875,025	3,142,351	3,246,951	3,502,677
11.	Iron	2,804,772	2,995,158	3,654,528	4,059,205
12.	Juab	375,634	625,688	695,594	572,040
13.	Kane	1,824,732	1,808,479	1,377,870	2,043,165
14.	Millard	1,026,771	970,140	1,158,808	1,253,673
15.	Morgan	2,065	4,286	9,051	26,523
16.	Piute	26,630	22,981	17,522	11,485
17.	Rich	347,948	450,993	241,909	337,957
18.	Salt Lake	46,599,223	52,963,909	59,610,660	66,186,154
19.	San Juan	896,687	1,222,065	1,197,786	1,251,332
20.	Sanpete	222,004	227,073	263,392	204,966
21.	Sevier	2,065,308	2,279,307	3,032,117	2,418,162
22.	Summit	5,830,357	7,472,530	7,036,228	9,042,525
23.	Tooele	1,281,668	1,440,788	1,796,601	2,258,294
24.	Uintah	1,601,425	1,781,121	3,143,876	3,372,480
25.	Utah	4,243,187	3,852,650	4,923,161	4,886,448
26.	Wasatch	725,434	736,181	1,095,607	809,945
27.	Washington	4,830,825	5,790,544	6,154,649	7,115,750
28.	Wayne	239,422	193,048	154,095	181,104
29.	Weber	2,693,334	4,063,275	4,500,570	5,065,971

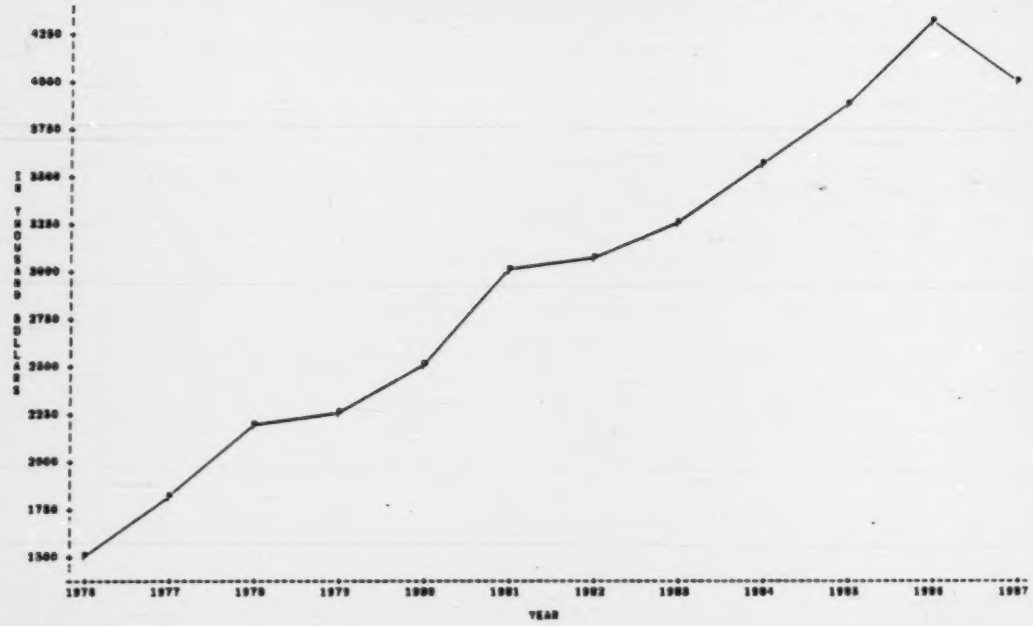
*Gross taxable room rents = gross tax revenue/transient room tax rate

	County	1983	1984	1985	1986
1.	Beaver	$ 922,836	$ 1,185,878	$ 999,259	$ 1,361,713
2.	Box Elder	881,880	1,098,015	943,459	997,803
3.	Cache	2,730,778	2,238,680	1,889,705	1,884,670
4.	Carbon	1,775,905	1,715,550	1,266,092	2,078,037
5.	Daggett	173,810	188,153	233,082	187,344
6.	Davis	621,156	800,603	1,317,820	1,039,298
7.	Duchesne	896,501	670,133	545,130	440,136
8.	Emery	742,370	747,436	618,638	584,559
9.	Garfield	3,520,553	2,416,330	3,091,967	4,043,262
10.	Grand	3,660,088	4,147,135	4,046,516	4,813,929
11.	Iron	3,252,605	4,982,448	5,265,888	5,935,627
12.	Juab	659,338	524,627	625,698	576,055
13.	Kane	2,774,272	2,496,321	2,704,413	3,095,909
14.	Millard	1,333,299	1,977,594	1,966,069	1,879,534
15.	Morgan	0	0	0	21,157
16.	Piute	10,458	15,133	13,287	94,204
17.	Rich	153,576	277,313	161,098	422,564
18.	Salt Lake	66,385,851	78,969,544	79,843,845	82,177,994
19.	San Juan	1,374,319	1,659,189	1,800,285	1,856,989
20.	Sanpete	248,370	239,257	256,596	300,741
21.	Sevier	2,889,953	3,021,829	2,463,897	2,973,135
22.	Summit	17,423,906	23,270,802	23,752,882	25,680,274
23.	Tooele	2,223,514	2,354,488	2,147,223	2,498,446
24.	Uintah	3,316,408	3,292,322	2,946,847	2,894,067
25.	Utah	7,168,582	5,378,806	7,852,734	7,962,206
26.	Wasatch	964,778	836,917	1,090,955	765,028
27.	Washington	7,854,342	9,153,421	10,219,334	11,496,125
28.	Wayne	204,669	260,476	190,882	278,007
29.	Weber	6,564,760	7,300,397	7,026,647	7,503,815

*Gross taxable room rents = gross tax revenue/transient room tax rate

PROPORTIONAL REGISTRATION FEES

PROPORTIONAL REGISTRATION FEES



Fiscal Year	Collections	Fiscal Year	Collections
1975	$ 1,141,001	1982	$ 3,033,158
1976	1,486,776	1983	3,247,862
1977	1,795,834	1984	3,548,030
1978	2,159,314	1985	3,851,087
1979	2,238,762	1986	4,331,801
1980	2,497,909	1987	4,004,009
1981	3,010,281		

Rate of Tax:

Full annual registration fees and highway use fees are proportionally computed according to the applicant's prorate percentage. The prorate percentage is determined as a fraction, the numerator of which is an amount equal to fleet mileage traveled in Utah and the denominator is total miles operated by the fleet in all jurisdictions. The cab card fee for tractors and trailers is $3.00.

Applicable to:

Any resident or nonresident may proportionally register and license each fleet for operation in this state, where a fleet is one or more commercial vehicles which supply motive power and contain a compartment for the driver. "Fleet" also means not less than ten commercial vehicles which are trailers or semitrailers. Vehicles which exclusively travel in Utan are not included in any application for proportional registration.

Disposition of Revenue:

Transportation Fund

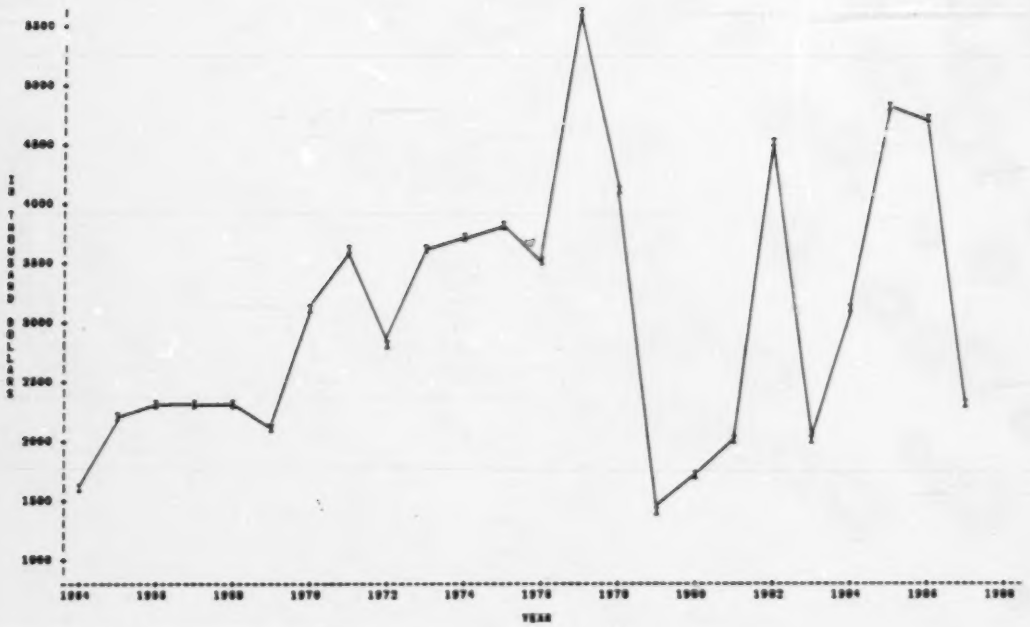
Legal Citations:

§§41-1-1 (jj), 41-1-88(1), (2) and 41-1-127, Utah Code Ann. 1953

Contact: Kent Bardsley, Supervisor of Prorate Section, Motor Vehicle Division, 533-5311

INHERITANCE TAX

INHERITANCE TAX



Fiscal Year	Collections	Fiscal Year	Collections
1968	$ 2,280,956	1978	$ 4,054,945
1969	2,088,378	1979	1,423,243
1970	3,101,636	1980	1,694,934
1971	3,593,586	1981	2,045,622
1972	2,816,947	1982	4,514,081
1973	3,565,540	1983	1,976,717
1974	3,669,012	1984	3,120,730
1975	3,784,893	1985	4,786,014
1976	3,460,538	1986	4,725,406
1977	5,564,283	1987	2,317,607

Rate of Tax: Tax equal to state death tax credit allowed by the Internal Revenue Service on the Federal Estate Tax Return, Form 706.

Applicable to: All estates filing a Federal Estate Tax Return, Form 706

NOTE: Waivers of Lien not required to transfer property.

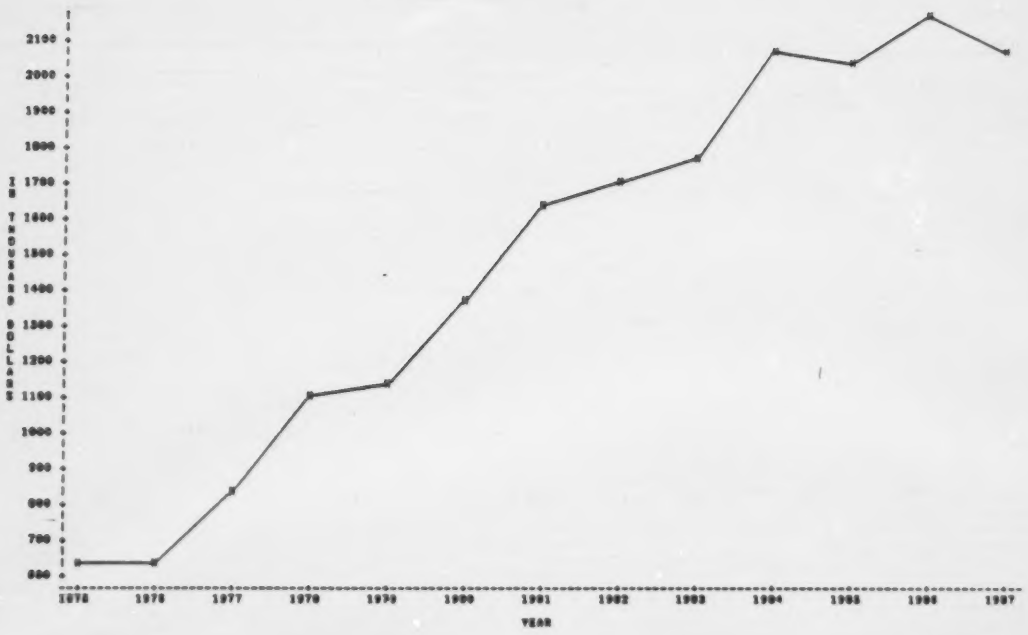
Disposition of Revenue: General Fund

Legal Citations: §§59-11-101 to 59-11-115, Utah Code Ann. 1953

Contact: Terry Wright, Inheritance Tax, 530-6272

HIGHWAY USE TAX

HIGHWAY USE TAX



Fiscal Year	Collections	Fiscal Year	Collections
1975	$ 627,638	1982	$ 1,711,622
1976	630,099	1983	1,777,861
1977	835,755	1984	2,055,234
1978	1,093,352	1985	2,026,029
1979	1,142,088	1986	2,171,022
1980	1,373,959	1987	2,063,650
1981	1,642,503		

Rate of Tax:

Every owner of proportionally registered vehicles who has not presented the certificate required by §41-1-32, or qualified under §41-1-34, Utah Code Ann. 1953, and who has been approved by the department for proportional registration shall pay, at the time of proportional registration, a proportional part of an equalized highway use tax computed as follows:

(a) Multiply the number of vehicles or combination vehicles registered in each weight class by the equivalent tax figure from the following table:

Vehicle or Combination Registered Weight	Equivalent Tax
6,000 - 18,000 pounds	$ 100
18,001 - 33,000 pounds	200
33,001 - 48,000 pounds	300
48,001 - 63,000 pounds	450
63,001 pounds and over	600

(b) Multiply the value for the total fleet determined under (a) above, by the fraction computed for proportional registration of the applicant's fleet for the registration year.

Fees for vehicles not previously registered or otherwise qualified for operation in the state shall be reduced as provided in §41-1-130, Utah Code Ann. 1953; provided that such vehicles have not been illegally operated on the highways of this state prior to application for proportional registration.

Applicable to:

Every owner of proportionally registered vehicles who has not presented the certificate required by §41-1-32, Utah Code Ann. 1953 (i.e., has not paid personal property tax to the county assessor), and who has been approved by the department for proportional registration shall pay, at the time of proportional registration, a proportional part of an equalized highway use tax. This tax is in lieu of a personal property tax.

Disposition of Revenue:

Transportation Fund

Legal Citations:

§41-1-88(30), Utah Code Ann. 1953.

Contact: Kent Bardsley, Supervisor of Prorate Section, Motor Vehicle Division, 533-5311

RESORT COMMUNITIES SALES TAX

RESORT COMMUNITIES SALES TAX

Collections:	Fiscal Year 1983-84	$ 591,480
	1984-85	866,905
	1985-86	1,180,086
	1986-87	1,378,759

Rate of Tax: Up to 1% of the purchase price on the same transactions subject to state sales tax.

Applicable to: Municipalities, by option, whose transient room capacity equals or exceeds its permanent population. Currently adopted by Alta and Park City at 1% and Brianhead and Springdale at 3/4 of 1%. In addition to exemptions provided for under the state sales tax law, the act and corresponding ordinances exempt sales of a single item for $2,500 or more and certain wholesale sales as defined by local ordinance. The resort communities sales tax does not apply to transactions subject to the use tax.

Legal Citations: §59-12-204, Utah Code Ann. 1953

Contact: Steve Hillabrant, Operations Division, 530-6592

Table 26

SUMMARY OF DISTRIBUTION OF RESORT COMMUNITIES TAX TO PARTICIPATING UNITS FOR FISCAL YEAR 1986-87

Unit	Net Distribution After Administrative Costs 7-1-85 to 6-30-86	7-1-86 to 6-30-87	Percentage Increase (Decrease)
Alta	$ 124,189.49	$ 179,211.53	44.30
Brian Head	43,907.86	98,324.67	123.93
Park City	875,081.00	1,105,391.91	26.32
Springdale[1]	---	22,534.25	---
	1,043,178.35*	1,405,462.36	34.73

[1]Adopted resort tax on April 1, 1986

* These distributions are actual distributions on a cash basis. They do not equal net collections, which include taxes from accelerated sales in May and June and are not distributed until the next fiscal year.

OIL AND GAS CONSERVATION TAX

OIL AND GAS CONSERVATION TAX

Fiscal Year	Collection
1982	$1,617,373
1983	$1,730,952
1984	$2,173,090
1985	$2,473,266
1986	$2,313,495
1987	$1,232,911

Rate of Tax: The rate of .2% of the value at the well of oil, gas and natural gas liquids produced, saved and sold, or transported from the site of production.

Applicable to: All interest owners in the well, as reported by the operator, working interest or first purchaser.

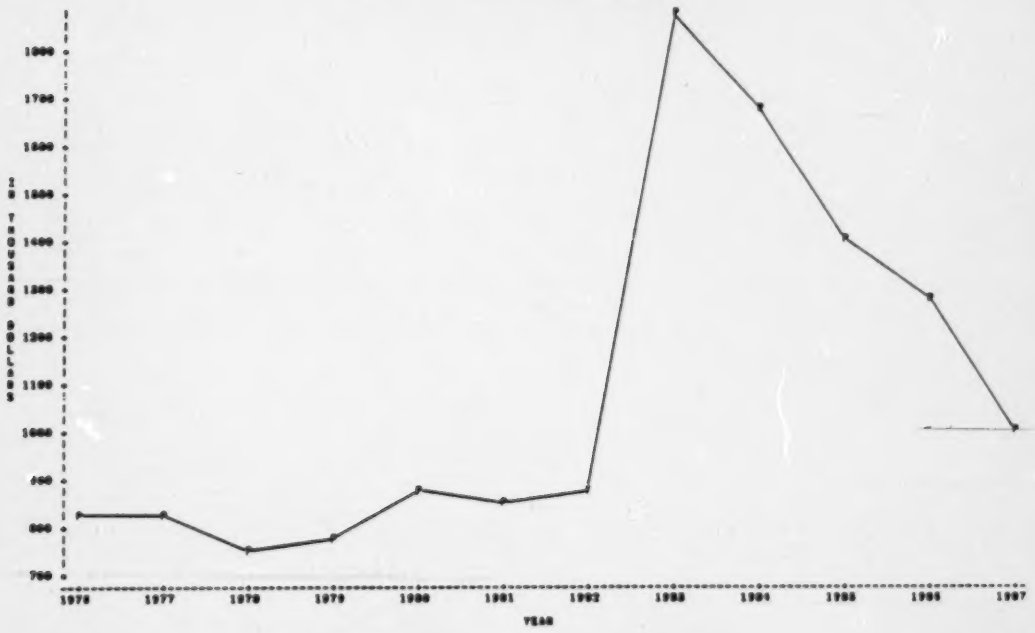
Disposition of Revenue: General Fund

Legal Citations: §40-6-14, Utah Code Ann. 1953

Contact: George Bowman, Asst. Director, Oil and Gas Section, 530-6186.

NINETY-SIX HOUR TEMPORARY PERMITS

NINETY-SIX HOUR TEMPORARY PERMITS



Fiscal Year	Collections	Fiscal Year	Collections
1976	$ 827,970	1982	$ 864,148
1977	837,406	1983	1,876,610
1978	760,885	1984	1,664,085
1979	780,440	1985	1,407,055
1980	886,767	1986	1,270,208
1981	859,190	1987	1,008,440

Rate of Tax:

The 96-hour temporary permit fee for commercial vehicles is $20.00 for single units and $40.00 for multiple units.

Applicable to:

Commercial vehicles meeting the registration requirements of another jurisdiction and subject to registration, but not entitled to exemption from registration or licensing under this chapter, may, as an alternative to either registration or proportional registration, secure a temporary permit for a period not to exceed 96 hours for a fee of $20.00 for single units and $40.00 for multiple units; provided, that no fee is required for any trailer or semitrailer being towed by a power unit of a proportionally registered fleet for which an interchange permit is issued. No temporary permit or registration fee is required from non-resident owners or operators of vehicles or combination of vehicles having (a) a gross laden weight of not more than 26,000 pounds for each vehicle operated as a single unit, or for each combination of vehicles if operated as such, or (b) an unladen weight of not more than 7,000 pounds for each vehicle if operated as a single unit, or for each combination of vehicles if operated as such.

Disposition of Revenue:

Transportation Fund

Legal Citations:

§§41-1-88(21) and 41-1-89, Utah Code Ann. 1953

Contact: Kent Bardsley, Supervisor of Prorate Section, Motor Vehicle Division, 533-5311

APPENDIX

STATE SALES AND USE TAXES

Rate of Tax Changes and Effective Dates:

May 1, 1933 - increased rates from 3/4 to 2% and malt 5% to 10%.

July 1, 1961 - Raised the tax to 2-1/2% for subsections (a) through (g).

July 1, 1965 - Raised the tax to 3% for subsections (a) through (g).

April 1, 1969 - Substituted 4% for 3% (a) through (g).

July 1, 1977 - Reduced the tax from 4% to 1% on all amounts paid for residential or domestic utilities.

July 1, 1983 - Increased to 4-1/8% from 4% until June 30, 1987, then back to 4%.

October 1, 1983 - Temporarily increased to 4-5/8% from 4-1/8% until September 30, 1984, then scheduled to revert back to 4-1/8%.

October 1, 1984 - "Temporary" 1/2% increase made "permanent."

March 18, 1985 - Utah Code Ann. 1953, set the state tax rate at 4-5/8% from October 1, 1983, through June 30, 1986; 4-38/64% from July 1, 1986 through March 30, 1987; 5 3/32% from April 1, 1987 through December 31, 1989; and 5% from January 1, 1990, and thereafter.

April 1, 1987 - Increased rate to 5-3/32% for 4-38/64% through December 31, 1989, and 5% from and after January 1, 1990.

Tax Base Changes and Effective Dates:

1937 - Amendment added sale of newspapers in (a); inserted "club" in (c).

March 18, 1943 - Exempted sales of fuel in (a).

July 1, 1959 - Added subsection (e) including taxes on service repairs of tangible personal property.

May 14, 1963 - Exchanges of property redefined.

July 1, 1965 - Redefined again.

July 1, 1965 - Deleted (b) (2) which exempted electrical power plants owned by non-profit corporations from paying sales tax.

April 1, 1969 - Inserted "cleaning or washing" in subsection (e); added sub (h) which taxes leases or rentals of tangible personal property.

NOTE: Unless otherwise specified refer to §59-12-103, Utah Code Ann. 1953.

(STATE SALES AND USE TAX -- continued)

May 8, 1973 - Exempted tangible property or services incorporated or used in the construction of pollution control facilities.

May 13, 1975 - Allowed a sales tax credit for taxpayers who prepay sales tax under the Resource Development Act to finance state-related public improvements.

May 13, 1975 - Deleted exemption for coin-operated laundry and dry cleaning services from subsection (e).

April, 1976 - Exempted sales of "medicine" i.e., prescription drugs. Reexempted sales from coin operated laundry or dry cleaning services.

July 1, 1979 - Phased in exemption of sales of tangible personal property used or consumed primarily and directly in farming operations, specifically denying exemption to equipment, etc. used incidentally on farms. The exemption from sales tax was phased in as follows:

1) One percent on July 1, 1979
2) Two percent on July 1, 1980
3) Three percent on July 1, 1981
4) Total exemption on July 1, 1982

July 1, 1980 - Extended sales and use tax exemption for air and water pollution control facilities to January 31, 1985.

May 10, 1981 - Provided for an exemption from sales and use tax on the sale of oxygen and stoma supplies used in medical treatment.

May 10, 1981 - Defined "motion picture exhibitor" and provided for exemption of sales of "commercials, motion picture films and video tapes by a producer, distributor or studio to a motion picture exhibitor, distributor or commercial television broadcaster."

April 1, 1983 - Provided an exemption from tax for certain items (food, beverages, candy, etc.) sold and dispersed from vending machines when proceeds do not exceed one dollar if the vendor or operator of the vending machine reports an amount equal to 120% of the cost of such items as "goods consumed" on their sales tax return.

May 10, 1983 - §59-12-103, Utah Code Ann. 1953, was amended to exempt from Utah sales and use tax, the sale of "currency and coinage constituting legal tender of the United States or of a foreign nation, all sales of gold, silver, or platinum ingots, bars, medallions, or decorative coins, not constituting legal tender of any nation, with a gold, silver or platinum content of not less than 80%."

The exemption was effected by defining these items as <u>not</u> being tangible personal property. In this way, consumers cannot use a tax-free purchase of these items as a later <u>trade</u> for some taxable purchase.

(STATE SALES AND USE TAX -- continued)

May 10, 1983 - §59-12-104, Utah Code Ann. 1953, was amended to provide for an exemption for the sale of "pre-recorded audio program tapes or records" by a producer, distributor or studio when sold to "commercial radio broadcasters." This bill corrects an apparent oversight of the exemption afforded television stations during the 1981 Legislative Session. Blank (virgin) tapes or records purchased by radio broadcasters for in-house use would not be exempt from tax.

May 10, 1983 - §59-12-104, Utah Code Ann. 1953, provided an exemption for "sales of food, beverages, dairy products, similar confections and related services to commercial airline carriers for in-flight consumption."

May 10, 1983 - §59-12-103, Utah Code Ann. 1953, was amended to qualify and limit the exemption from use tax on items brought into Utah for use by non-residents. The use tax exemption will not apply to property purchased for use in Utah by a non-resident living and working in Utah.

This change was made primarily to prevent non-resident military and construction workers from going out of state (while living and working in Utah) to buy cars and then registering and using them in Utah without paying use tax.

July 1, 1984 - §59-12-104, Utah Code Ann. 1953, was amended to allow a sales and use tax exemption for five years beginning on July 1, 1984 on purchases of materials, equipment, and services used for new construction, expansion, or modernization of any mine, mill reduction works, smelter, refinery (excluding oil and gas), synthetic fuel processing and upgrading plant, rolling mill, coal washing plant or melting facility. This exemption applies only to amounts purchased during the year in excess of the first $500,000.00 of taxable material and services subject to sales or use tax.

July 1, 1984 - §59-12-104, Utah Code Ann. 1953, was amended to provide a sales and use tax exemption for all sales of parts and equipment installed in aircraft used primarily in scheduled interstate or foreign commerce. The exemption does not extend to service or labor charges for repair, cleaning or installation.

July 1, 1985 - §59-12-104, Utah Code Ann. 1953, was amended to exempt from sales and use taxes machinery and equipment purchased or leased by a manufacturer for use in new or expanding operations in any manufacturing facility in Utah. Normal operating replacement machinery and equipment were specifically excluded from the exemption.

July 1, 1985 - §§26-13-26 and 26-13-30, Utah Code Ann. 1953, extended the sales and use tax exemption for pollution control equipment. The exemption expired on January 31, 1985, and is scheduled to be revived on July 1, 1986, with a new expiration date of January 31, 1991.

(STATE SALES AND USE TAX -- continued)

July 1, 1986 - §59-12-104, Utah Code Ann. 1953, was amended to delete the specific exemption for "sales to the United States Government". Under another unchanged part of this law, direct sales to the U.S. Government remain exempt from Utah sales or use tax. The deletion in the other section was made in order for the state to be poised and ready to tax any sales to the federal government which they might allow to be taxed in the future.

July 1, 1986 - §59-12-104, Utah Code Ann. 1953, was amended to allow an exemption from Utah sales or use tax for the purchase of tooling, support equipment, and specific test equipment used or consumed exclusively in the performance of any aerospace or electronic industry contract with the U.S. Government or any subcontract thereunder, provided that title to such items vests at time of purchase to the U.S. Government.

October 1, 1986 - §59-12-104, Utah Code Ann. 1953, was amended to provide an exemption from sales tax for food purchased with federal food stamps.

October 1, 1987 - §59-12-104, Utah Code Ann. 1953, was amended to exempt purchases made under the women, infants and childrens (WIC) program of the U.S. Department of Agriculture from sales tax.

July 1, 1987 - §59-12-104, Utah Code Ann. 1953, was amended to exempt from sales tax certain purchases of materials and equipment by a steel mill which was nonproducing prior to July 1, 1987. Exemption expires June 30, 1994.

Collection Period Changes and Effective Dates:

April 1, 1984 - §59-12-107, Utah Code Ann. 1953, was amended to provide that the sales and use tax liability accrued during April and May must be paid on or before June 15th of each year. This requirement pertains to persons whose tax liability was: (a) $96,000 for the previous 12 month period; (b) $24,000 for the previous quarter; or (c) whose estimated tax liability is $8,000 or more per month. A specific 10% penalty is imposed on underpayment of the required prepayment or to late prepayments.

July 1, 1985 - §59-12-107, Utah Code Ann. 1953, changed the quarterly tax collection dates for sales and use taxes from the 30th day of the month following the end of each calendar quarter to the last day of the month following each calendar quarter.

INDIVIDUAL INCOME TAX

Rate or Fee Changes and Effective Dates:

TAX RATES

1931 - 1965

Taxable Income	1931	1935	1965
$0 - 1000	1.00%	1.0 %	2.0 %
$1001 - 2000	1.25	2.0	3.0
$2001 - 3000	1.50	2.0	4.0
$3001 - 4000	1.75	4.0	5.0
$4001 - 5000	2.00	5.0	6.0
Greater than $5000	----	5.0	6.5
$5001 - 6000	2.50		
$6001 - 7000	3.00		
$7001 - 8000	3.50		
Greater than $8001	4.00		

Tax Base Changes and Effective Dates:

May 14, 1935 (For taxable year beginning January 1, 1935) - Gross income is composed of all gains and profits from salaries, wages, property both real and personal, interest, rent, dividends, and securities. Life insurance payments, gift inheritances, interest from state or U.S. obligations, workmen's compensation and health insurance payments were not included in gross income. Allowable deductions were: business expenses, interest paid, taxes paid, losses, bad debts, depreciation, depletion and contributions. Credits against net income were: $600 for a personal exemption, $1200 for a married couple exemption, and $300 exemption for each dependent.

February 20, 1947 - Special credits against net income for individuals in the military for taxable years 1946-49; $2700 personal exemption and $3300 married couple exemption.

May 10, 1955 - (Applicable to taxable years from January 1, 1955) - Standard deductions in lieu of itemizing were instituted granting that the taxpayer may elect to deduct from gross income: the federal income tax, 10% of remaining gross income, and the additional deductions allowable in 1935 cited above.

1955 - The 1955 amendment also allowed additional deductions to gross income: interest on indebtedness; all taxes except social security payments, railroad retirement receipts, estate, inheritance, legacy succession and gift taxes and federal income taxes. It also increased the dependent exemption from $300 to $600.

(INDIVIDUAL INCOME TAX -- continued)

May 12, 1959 (Applicable to taxable years beginning January 1, 1959) - Excluded from gross income payments received under federal old age and survivor's insurance program and annuities for services as a federal civil service employee. Also provided that motor fuel taxes may be deducted from gross income of the consumer even though imposed on the refiner.

February 20, 1963 - Included in business expenses to be deducted from gross income are contributions made by an employer to a trust or annuity for the benefit of some or all employees or by self-employed individuals for themselves or employees.

May 9, 1967 - Inserted §59-14-4(6) Utah Code Ann. 1953, asserting that the aggregate of amounts paid by employers for annuity contracts for the benefit of employees is excluded from gross income unless it exceeds the exclusion allowance as set out in the Internal Revenue Code.

January 1, 1973 - Reconstituted taxable income according to federal taxable income definitions. Thus, state taxable income equals federal taxable income less retirement income, interest from U.S. government obligations and other adjustments.

January 1, 1975 - Changed applicability of Internal Revenue Code date, freezing low income and standard deductions as of December 31, 1974.

January 1, 1979 - Established a deduction for adoption expenses limited to $1,000 for a husband and wife filing a joint return and $500 for a taxpayer filing a separate return.

January 1, 1979 - Raised the retirement income deduction to $6,000 but phased it out for people under 65 whose federal taxable income is above $6,000.

January 1, 1980 - Allowed a homeowner or renter tax credit.

April 1, 1980 - Allowed a tax credit for the installation of certain energy saving systems.

January 1, 1981 - Amends §§59-14B-2 and 59-14B-3, Utah Code Ann. 1953, relating to energy saving system tax credits. Allows tax credits for systems or parts of systems installed after the original system.

May 12, 1981 - Homeowners' and renters' tax credit repealed.

May 10, 1983 - Allowed a tax credit for cash contributions to nonprofit rehabilitation sheltered workshop facilities for the handicapped.

March 29, 1984 - Allowed a tax credit for cash contributions to qualifying research and development partnerships.

(INDIVIDUAL INCOME TAX -- continued)

April 29, 1985 - The energy system tax credit was revised and extended.

April 27, 1987 (retrospective operation to January 1, 1987) - Reformed the state income tax system. Adopted Internal Revenue Code amounts for standard deduction and personal exemptions, adjusted by an add back of 25% of the personal exemptions claimed. The deduction for retirement income was lowered, the deduction for federal income taxes paid was eliminated, and the Tax Commission was authorized to modify withholding to more accurately reflect taxable income.

LOCAL OPTION SALES AND USE TAX

Rate or Fee Changes and Effective Dates:

July 1, 1959 through June 30, 1975 - Optional at 1/2 of 1%.

July 1, 1975 through June 30, 1983 - Optional at 3/4 of 1%. All counties, however, did adopt the 0.75% rate.

July 1, 1983 through June 30, 1986 - Rate increase to 7/8 of 1% is optional. Most cities and counties increased to 7/8 of 1%.

July 1, 1986 through December 31, 1989 - Rate increase to 29/32 of 1%.

Beginning January 1, 1990 - 1%.

Major Base Changes:

For taxable and exempt items, refer to state sales and use tax. The local tax adopts the state tax by reference. The base for disposition of revenue changes July 1, 1983, from point of sale to a combination population/point of sale going from 25% population for fiscal year beginning July 1, 1983, in multiples of 5% until July 1, 1985. From July 1, 1985, through December 31, 1989, the distribution reverts back to 25 percent population and 75 percent based on point of sale.

MOTOR FUEL TAX

Rate or fee Changes and Effective Dates:

Year	Rate (cent/gal)	Date
1923	2.5	March 8, 1923
1925	3.5	April 1, 1925
1931	4.0	May 12, 1931
1951	5.0	July 1, 1951
1957	6.0	May 14, 1957
1969	7.0	July 1, 1969
1978	9.0	July 1, 1978
1981	1.0	July 1, 1981
1984	14.0	July 1, 1984
1987	19.0	April 1, 1987

Tax Base Changes and Effective Dates:

March 8, 1923 - Originally enacted to include all motor vehicle fuels sold in the state except such fuel brought into the state and sold in original packages as purely interstate commerce sales.

April 1, 1925 - Tax levy on the sale of motor vehicle fuels regardless of use or purpose.

May 12, 1931 - Tax base expanded to include municipalities, counties, school districts, and every other arm or branch of state government.

February 17, 1947 - Exempted sales to the United States and its agencies when purchased in quantities of 1,250 gallons or more.

July 1, 1951 - Imposed excise tax of four cents per gallon upon all gasoline sold at airports exclusively for airplane use.

May 14, 1955 - Tax base adjusted to exclude motor fuels sold or used in this state that have been manufactured by low-temperature carbonization or distillation of coals, oil shales, or hydrocarbons within the state.

May 14, 1963 - Exempted the divisions and agencies of the U.S. Government. Lowered the minimum refund claim to $10.00.

June 1, 1967 - Reduced the exemptions to the U.S. Government and agencies to purchases of 1,000 gallons or more and reduced quantity limitation on state agencies from 1,250 to 1,000 gallons.

June 1, 1967 - Appropriated from the motor fuel tax fund to the State Tax Commission $50,000 in addition to any other appropriation provided, to administer the Motor Fuel Tax Act for the first biennium.

September 1, 1967 - Changed farmer gas tax refunds to calendar year filing.

(MOTOR FUEL TAX -- continued)

July 1, 1977 - Changed gas tax refunds to a claim on income or corporate franchise tax returns.

July 1, 1979 - Reduced government quantity exemption from 1000 to 750 gallons.

July 1, 1980 - Provided preferential tax treatment (5¢ less per gallon) on qualifying gasohol.

July 1, 1981 - Gasohol treatment extended to gasoline blended with 10% methanol-based synthetic fuel.

September 1, 1983 - Provides for a reduced rate of tax on motor fuel containing "alcohol" as defined in the act. The reduction results in a tax of five cents per gallon less than the eleven cent rate. The reduced rate does not take effect, however, until and unless there is a commercial alcohol manufacturing plant in Utah with an annual production of at least one million gallons of alcohol.

June 30, 1984 - Reduced rate on gasohol expired.

July 1, 1984 - 40¢ per gallon incentive for production of at least one million gallons per year to producers on ethanol produced in Utah and sold directly to blenders of gasohol for blending into gasohol for sale, use or distribution in Utah.

January 1, 1985 - 30¢ per gallon gasohol incentive when federal tax differential increased by 1¢ per gallon.

April 1, 1987 - Motor fuel tax increased by 5¢ per gallon, bringing the total tax to 19¢ per gallon. All of the state's increase from the 1987 tax increase is to be used for the reconstruction and repair of highways, roads and streets.

CORPORATE FRANCHISE AND INCOME TAX

Rate or Fee Changes and Effective Dates:

May 12, 1931 - 3% of net income

January 1, 1955 - 4% of net income

January 1, 1965 - 6% of net income

January 1, 1968 - Increased the minimum tax from $10 to $25.

January 1, 1937 - Amendment deleted a provision relating to tax-free interest upon obligations of the state, the United States, and those issued under act of Congress. Applicable to taxable years beginning January 1, 1937. This revision made these obligations taxable.

January 1, 1967 - Amendment allowed deductions from gross income of contributions or gifts for the use of governments and special associations operated for religious, charitable, scientific, literary, or educational purposes or for the prevention of cruelty to animals under special conditions.

January 1, 1973 - Amendment allowed net loss carryovers and carrybacks to be deducted from gross income.

1973 - Amendment exempted IRS entitled subchapter "S" corporations.

1973 - Amendment made the tax applicable to national banks and deleted a provision relating to installment payments.

January 1, 1977 - Amendment changed the tax rate from 6 to 4% of net income, but also deleted federal, state, or foreign tax deductions when computing net income.

May 10, 1983 - Changes corporation franchise tax from 4 to 4.65% for tax years beginning on or after January 1, 1983, and back to 4% for tax years beginning on or after January 1, 1984; raises the minimum franchise tax from $25.00 to $50.00; and changes the depreciation and depletion schedules to those used in the Federal Internal Revenue Code.

1984 - Change of corporation franchise and income tax rate from 4.65 to 5% for tax years beginning on or after January 1, 1984, and minimum franchise and income tax amount increased from $50.00 to $100.00; provision made for the inclusion of Utah municipal bond interest income and interest income from securities of the U.S. Government and its agencies in Utah taxable income. The inclusion of the interest income is offset by a direct credit against the tax due.

(CORPORATE FRANCHISE AND INCOME TAX -- continued)

The credit is one half the tax rate multiplied against the amount of the Utah bond interest income plus the U.S. interest income up to the amount of the Utah bond interest income and this provision is effective for all years against which the statute of limitations had not run as of April 10, 1983; provision made for a tax credit of up to 25 percent of the fair market value of high technology equipment contributed to public and higher education, not to exceed the basis of the property contributed, and this enactment has retrospective operation to January 1, 1984. Exempts nonprofit homeowners associations from state corporate franchise tax under specific conditions.

INSURANCE PREMIUM TAX

Rate or Fee Changes, Tax Base Changes, and Effective Dates:

July 1, 1986 - Recodification of the complete insurance law. See listing below of tax changes.

New Tax Rates
Title insurance rate, .45% on premiums received on or after July 1, 1986. County Mutual Fire subject to 2 1/4% on premiums received on or after July 1, 1986. Workers' Compensation, an additional 1/2 of 1% applicable to premiums received for one year period, July 1, 1986 through June 30, 1987 (extended indefinitely by the 1987 Utah Legislature). This money goes into the "Uninsured Employers' Fund." Workers' Compensation Premiums received for "Utah Public Agencies" are exempt from the 1/4 of 1% going into the "State General Fund". This will make premiums from Utah Public Agencies subject to 3-1/4% for the period January 1 through June 30, 1986, 3-3/4% for the period July 1, 1986 through June 30, 1987 and 3-1/4% thereafter. Dividends are not a deduction in arriving at Taxable Workers' Compensation Premiums.

UNLESS OTHERWISE PROVIDED FOR UTAH'S PREMIUM TAX RATE IS 2-1/4%.

Change in Taxability
Effective July 1, 1986, insurers doing business as county mutuals, cooperatives and mutual benefit associations shall pay premiums received after July 1, 1986 on the same basis as any other mutual insurer.

Exemptions
Premiums received from Utah Institutions of Higher Education (other than Workers' Compensation) received on or after July 1, 1986, are not taxable. This type of premium, however, may still be taxable on a retaliatory tax basis.

All annuity considerations received after July 1, 1986, are exempt.

Qualifying Health Care Premium:
Effective July 1, 1986, premiums received on policies providing benefits for qualifying health care services solely on a expense incurred basis are not taxable in computing tax due on the Utah basis. This type of premium may still be taxable on a retaliatory tax basis. Refer to §§31A-1-301 [35] and 31A-3-201 [5], Utah Code Ann. 1953.

(35) "Health care insurance" or "health insurance" means disability insurance providing benefits solely of medical, surgical, hospital, or other ancillary expenses incurred. "Health care insurance or health insurance" does not include disability insurance providing benefits for: (a) replacement of income; (b) short term accident; (c) fixed indemnity; (d) credit disability; (e) supplements to liability;

(f) workers' compensation; (g) automobile medical payment; (h) no-fault automobile; (i) equivalent self insurance; (j) or any type of disability insurance coverage that is a part of or attached to another type of policy.

(35.5) "Indemnity" means the payment of an amount to offset all or part of an insured loss.

Estimated Premium Tax Payments:
Quarterly prepayments are due on or after August 1, 1986, only if the prior years tax was $10,000.00 or more (changed from $3,000.00). Each quarterly prepayment should be based on the tax due on the premiums received during the quarter or a minimum of 27% of the prior years tax.

Retaliatory Tax Consequences
If the domiciliary state of any insurer imposes greater taxes plus fees than those computed under Utah law, the greater aggregate amount of taxes plus fees must be paid to Utah. Taxes are paid to the Tax Commission and fees are paid to the Insurance Department. A retaliatory tax statement is required with each annual return.

GUARANTY FUND CREDIT:

Credits are allowed against the Utah insurance premium tax for assessments paid to the Utah Casualty Insurance Guaranty Association and class B & C assessments paid to the Utah Life & Health Guaranty Association. The credit is allowed at a rate of 20% per year starting the year following the year in which the assessment is paid.

EXAMINATION FEE CREDIT

Any domestic insurance company paying a fee for examination under §31A-2-205, Utah Code Ann., 1953 may deduct from the tax the amount of examination fee paid, subject to the limitations of §31A-2-203 (2)(d), Utah Code Ann. 1953.

LOCAL TRANSIT AUTHORITY TAX

Rate or Fee Changes:

None. Rate has remained at 1/4 of 1% since first enacted January 1, 1975.

Major Base Changes:

See state sales and use tax.

MINE OCCUPATION TAX

Rate or Fee Changes and Effective Dates:

May 11, 1937 - 1% tax on gross value of metalliferous ores only; annual exemption - $20,000.

January 1, 1960 - Increased rates for oil, gas and other hydrocarbonic substances from 1 to 2% of gross value.

January 1, 1984 - Increased rates for oil and gas from 2% to 4% of gross value.

Tax Base Changes and Effective Dates:

May 13, 1947 - Raised exemption to $50,000.

January 1, 1956 - Inserted provisions for tungsten, uranium and other fissionable materials.

January 1, 1984 - Exempted stripper well production and granted exemption for the first six months of production on new wells spudded after January 1, 1984.

SPECIAL FUEL TAX

Rate or Fee changes and Effective Dates:

May 13, 1941	4¢/gallon
July 1, 1951	5¢/gallon
May 14, 1957	6¢/gallon
July 1, 1969	7¢/gallon
July 1, 1978	9¢/gallon
July 1, 1981	11¢/gallon
July 1, 1984	14¢/gallon
April 1, 1987	19¢/gallon

MOTOR VEHICLE REGISTRATION FEE

Rate or Fee Changes and Effective Dates:

1935 - Law enacted requiring the registration of all motor vehicles (March 9, 1935).

July 1, 1982 - Registration fees for vehicles not operated for hire changed from the following to current applicable rates:

Motorcycle	$2.50
Private Vehicle	5.00
Private Trailer less than 750 lbs.	2.50
All Trailers over 750 lbs.	5.00
Special Plates	5.00

The registration fees for vehicles operated for hire and farm trucks were also raised to current rates from a base of $7.50 for vehicles with gross laden weight less than 6,000 lbs.

Tax Base Changes and Effective Dates:

July 1, 1955 - Registration fees based on weight were repealed.

January 1, 1960 - Added trailers of 750 lbs. or less unladen weight.

May 14, 1963 - Included 4-wheel drive pickup trucks not operated for compensation or hire when the combined gross weight of the truck and trailer does not exceed 10,000 lbs.

CIGARETTE AND TOBACCO TAX

Rate or Fee Changes and Effective Dates:

Cigarette Tax:

August 5, 1933 - Established tax rate at 2 cents per pack (1 mill per cigarette).

February 18, 1954 - Tax raised to 4 cents per pack (2 mills per cigarette).

May 14, 1963 - Tax raised to 8 cents per pack (4 mills per cigarette).

July 1, 1979 - Tax raised to 10 cents per pack (5 mills per cigarette).

July 1, 1982 - Tax raised to 12 cents per pack (6 mills per cigarette).

April 27, 1987 - Tax raised to 23 cents per pack of 20 (1.15 cents per cigarette).

Tobacco Tax:

1963 - Established tax with rate of 25%.

July 1, 1986 - Tax rate increased to 35%.

Tax Base Changes and Effective Dates:

May 10, 1977 - Eliminated 1 cent tax on cigarette papers and 1-1/2 cent tax on paper tubes.

SCHOOL LUNCH TAX

Rate or Fee Changes and Effective Dates:

Prior to 1965 4%; 8% (effective 1965); 13% (effective July 1, 1982).

BEER TAX

Rate or Fee Changes and Effective Dates:

	1935[1]	1945[2]	1971[3]	1981[4]	1983[5]
Light beer in 31 gallon barrel	$ .80	$1.10	--	--	--
Heavy beer in 31 gallon barrel	1.60	4.00	--	--	--
All beer in 31 gallon barrel	--	--	$3.10	$4.12	$11.00

[1]Effective March 25, 1935
[2]Effective May 8, 1945
[3]Effective July 1, 1971
[4]Effective July 1, 1981
[5]Effective July 1, 1983

Tax Base Changes and Effective Dates:

July 1, 1953 - Amendment deleted "shipped or transported or removed for storage or consumption or sale within this state or possessed or consumed therein," and inserted, "imported or manufactured for sale, use or distribution in this state."

AVIATION MOTOR FUEL TAX

Rate or Fee Changes and Effective Dates:

The tax has remained at four cents per gallon since 1951.

TRANSIENT ROOM TAX

Rate or Fee Changes:

Rate ceiling increased from 1-1/2% to 3% effective January, 1975.

Tax Base Changes:

None

PROPORTIONAL REGISTRATION FEES

Rate or Fee Changes and Effective Dates:

Former law (prior to 1974) for residents and nonresidents was based on a cent per mile fee by weight of the vehicle. For example, vehicles weighing less than 25,000 lbs. were charged 1/2 cent per mile, those weighing 25,001 - 45,000 lbs. were charged 1 cent per mile and so on to vehicles greater than 60,001 lbs. which were charged at 1-1/2 cents per mile traveled.

March 9, 1935 - Effective date original law enacted.

Tax Base Changes and Effective Dates:

May 12, 1953 - All nonresidents required to secure a temporary permit with exemption to passenger cars and vehicles of 1/2 tons or less, an unladen weight of less than 7,000 lbs., and a declared gross weight of less than 18,000 lbs. Effective date: March 19, 1953.

July 1, 1969 - Increased half-year fee from 50% to 60% of the annual fee.

May 14, 1963 - Increased single unit trip permit fee from $2.50 to $3.00. Changed weight limits from 45,500 to 45,000 lbs.

INHERITANCE TAX

Rate or Fee Changes and Effective Dates:

In 1935 the following rate structure was enacted (July 1, 1935):

The tax is:	
If the net taxable estate exceeds $10,000 but is not over $25,000	3%
If the net estate exceeds $25,000 but is not over $75,000	5%
If the net estate exceeds $75,000 but is not over $125,000	8%
If the net estate exceeds $125,000	10%

Prior to 1943, only debts of the estate were deducted to derive the net taxable estate.

The 1943 amendment provided certain deductions for certain gifts and for the value of property upon which estate taxes were paid 5 years prior to the decedent's death.

In 1947, a $40,000 exemption included for property inherited by husband, wife or children of the deceased. The exemptions apply to the 3 and 5 percent brackets. Effective date: May 13, 1947.

The 1969 amendment included deductions for an allowance up to $5,000 for the surviving spouse or children and inserted the $40,000 exemption in §59-12-7, Utah Code Ann. 1953. Effective date: July 1, 1979.

The 1971 amendment changed the 1935 rates to those listed on the preceding page. Effective date: Where the date of death is July 1, 1971 or later.

The 1973 amendment increased the exemption to $60,000, where date of death is on or after July 1, 1973. Therefore:

> If the taxable estate was not over $35,000, the tax was 5 percent. If the taxable estate was over $35,000, but not over $85,000, the tax was $1,750 plus 8 percent of the excess over $35,000. If the taxable estate was over $85,000, the tax was $5,750 plus 10 percent of the excess over $85,000. Deductions from the gross estate were: 1) debts of the estate, 2) property market value received by the decedent upon which estate taxes were paid within five years prior to the dececents death, 3) all gifts and contributions to the U.S., Utan or other religious, public, charitable, educational, or literary organizations, 4) an exemption of $60,000.

(INHERITANCE TAX -- continued)

The 1977 amendment changed the base and rate of the inheritance tax by basing it on the credit available for state death taxes against the federal estate tax. This new law applies to all transfers of property in which the decedent died on January 1, 1977, or later. The former law applies to all transfers of property wherein the decedent died prior to January 1, 1977.

For date of death prior to January 1, 1977

Rate of Tax:

5% of taxable estate not exceeding $35,000, 8% over $35,000 and not exceeding $85,000, 10% in excess of $85,000; taxable estate determined after certain deductibles and a $60,000 exemption effective July 1, 1973.

Applicable to:

Information affidavit required of executors or personal representatives.

NOTE: Waivers of lien required to transfer property of decedent.

HIGHWAY USE TAX

Rate or Fee Changes and Effective Dates:

January 1, 1974 - Effective date

RESORT COMMUNITIES SALES TAX

Rate or Fee Changes and Effective Dates:

None

Tax Base Changes and Effective Dates:

April 1, 1986 - Springdale adopted the resort tax.

OIL AND GAS CONSERVATION TAX

Rate or Fee Changes and Effective Dates:

July 1, 1955 - 2.0 mill levy

July 1, 1961 - 0.5 mill levy

July 1, 1967 - 1.5 mill levy

January 1, 1979 - 2.0 mill levy

Tax Base Changes and Effective Dates:

None

NINETY-SIX HOUR TEMPORARY PERMITS

Rate or Fee Changes and Effective Dates:

	Single Units	Multiple Units
May 12, 1953	$ 2.50	$ 5.00
May 14, 1963	3.00	5.00
May 13, 1975	5.00	10.00
July 1, 1982	20.00	40.00